

**M e m o r a n d u m**

Date: November 6, 2009

To: Office of the Commissioner  
Attention: Commissioner J. A. Farrow

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**  
Office of the Assistant Commissioner, Inspector General

File No.: 005.9968.16393.TSPEvaluation.010

Subject: FINAL 2009 EVALUATION REPORT OF THE TAX SEIZURE PROGRAM

I am issuing this final evaluation report of the Tax Seizure Program (TSP) pursuant to Government Code (GC) §13887, the California Highway Patrol (CHP) Audit Charter and the CHP Audit Plan. The evaluation focused on the Department's involvement in the TSP as governed by departmental policy contained in Highway Patrol Manual (HPM) 70.19, Tax Seizure Program Manual.

In May 2009, we convened a team of departmental personnel to evaluate the effectiveness of the TSP and to identify opportunities to improve the quality and efficiency of departmental operations. The scope of the evaluation covered the following areas: tax seizure warrant procedures; seizure of items; prejudgment attachments; property exemptions – third party claims; undertakings and bonds; Secretary of State alternative levies; claims of exemption; reporting; sales; distribution from sales; and billing procedures. The team contacted TSP coordinators within each Division, interviewed and conducted ride-alongs with them to evaluate their application of policy and the law, and reviewed archival TSP documentation and files. Team members also consulted with personnel from allied agencies about their tax seizure programs, as well as with representatives from the taxing agencies to identify any client-specific questions, comments, and concerns. The evaluation team presented their recommendations to Executive Management on September 28, 2009. Executive Management's response to the recommendations is attached and included in the final report.

Each Office of Primary Interest (OPI) which has been assigned action items as listed in Executive Management's response memorandum will be required to provide the Office of Inspections (OISP), through channels, with a status report on implementing the recommendations. The first status report is due to OISP no later than January 12, 2010. If any of the recommendations remain open on that date, status reports on the six month and one year anniversary of the date of this memorandum will be requested.

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Office of the Assistant Commissioner, Inspector General

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In accordance with the *International Standards for the Professional Practice of Internal Auditing* and Government Code §13887 (a) (2), this report, the response, and any follow-up documentation is intended for the Office of the Commissioner; Office of the Assistant Commissioner, Field; Office of the Assistant Commissioner, Inspector General; Office of Legal Affairs; Fiscal Management Section; and Office of Inspections. Please note this report restriction is not meant to limit distribution of the report, which is a matter of public record pursuant to Government Code §6250 et seq.

Furthermore, in accordance with the Governor's Executive Order S-20-09 to increase government transparency this report will be posted on the CHP's internet website, and on the Office of the Governor's webpage, located on the State's Government website. Should you have any questions or need additional information, please contact me at (916) 843-3005 or the evaluation team leader, Assistant Chief Stephen Bell of Northern Division at (530) 225-2715.



M. C. A. SANTIAGO, CIG  
Assistant Commissioner

Attachments

cc: Office of the Assistant Commissioner, Field  
Office of Legal Affairs  
Office of Inspections  
Fiscal Management Section

**M e m o r a n d u m**

Date: October 19, 2009

To: Office of the Assistant Commissioner, Inspector General  
Attention: Assistant Commissioner, M. C. A. Santiago

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**  
Office of the Commissioner

File No.: 001.9486.16393.TSPevaluation.005

Subject: RESPONSE TO STATEWIDE EVALUATION OF TAX SEIZURE PROGRAM

On September 28, 2009, Assistant Chief Stephen Bell, Northern Division and Lieutenant Marty Maples, Buellton Area presented Executive Management with their evaluation team findings and recommendations concerning the statewide evaluation of the Department's Tax Seizure Program (TSP). The following is a summary of the recommendations and Executive Management's decisions regarding each recommendation.

**1. Tax Seizure Warrant Procedures**

- a. In order to maintain the Department's professional image and consistency throughout the state, amend the policy in Highway Patrol Manual (HPM) 70.19, *Tax Seizure Program Manual* [requiring the wearing of the tan uniform].
  - *Agree. Assigned to Counterterrorism and Threat Awareness Section (CTAS). The CTAS is to include policy language to address deconfliction of tactical operations and incorporate a notification procedure to the Western States Information Network (WSIN).*
- b. Develop CHP-specific initial and refresher training courses for TSP personnel.
  - *Agree. Assigned to CTAS.*
- c. Add the following to policy: criminal history inquiries on debtors may only be conducted when the TSP officer has specific facts or information which would justify the inquiry (e.g., officer safety).
  - *Disagree in part. Agree with the CHP 263B, Criminal Offender Information Release Log requirement. The CTAS is to develop a standardized operations plan in checklist form to include an officer safety assessment. If this assessment determines that significant officer safety issues are present, policy is to require the use of a full tactical operations plan consistent with current departmental policy.*

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d. Require TSP officers to contact the tax agency representative prior to service of a warrant to verify the current status of the warrant.

- *Agree. Combine with recommendation 1. g. Assigned to CTAS.*

e. Consider subscribing to the PACER (<http://pacer.psc.uscourts.gov/>) website, as a Department.

- *Agree. Interagency agreements are to be revised to include a provision which requires taxing agencies to reimburse the Department for PACER access. Assigned to CTAS.*

f. Add a requirement in policy to develop and maintain Standard Operating Procedures (SOP) to address specific TSP-related issues unique to each Division.

- *Agree. Assigned to CTAS.*

g. Amend interagency agreements to reflect the Statewide TSP coordinator as the taxing agencies' first point of contact.

- *Agree. Combine with recommendation 1. d. Assigned to CTAS.*

h. Maintain a quarterly meeting schedule between the Office of Primary Interest (OPI) and the taxing agencies to address any issues/concerns.

- *Agree. Assigned to CTAS.*

i. Designate a uniformed person within the OPI to act as a liaison for the Division TSP coordinators and taxing agencies.

- *Disagree. Maintain a non-uniformed liaison, with involvement of uniformed personnel as needed. Assigned to CTAS.*

j. Ensure each Division TSP coordinator has sufficient time allotted to administer the program.

- *Agree. Assigned to CTAS to address in policy. The Office of Assistant Commissioner, Field will deliver this message to Field Division commanders during their Field Division Commander Conferences.*



2. **Seizing Items**

- a. Discontinue the practice of pre-collecting for service costs associated with the service of TSP warrants.
  - *Agree. Assigned to CTAS.*
- b. Clarify policy to indicate the TSP officer shall complete and submit a CHP 472, *Disbursement Request* every time money is transmitted to Fiscal Management Section (FMS).
  - *Deferred pending further research. Evaluation team members and CTAS staff are to meet with Administrative Services Division (ASD) and the Office of the Assistant Commissioner, Staff (ACS) to determine the most effective method of transmitting funds. The outcome of this meeting is to be reported by CTAS in their 60 day follow-up memorandum, and if necessary in their six month and one year follow-up memorandum.*
- c. Consider utilizing the State of California Treasurer's Demand Account (TDA) instead of converting seized money into a cashier's check.
  - *Deferred pending further research. Evaluation team members and CTAS staff are to meet with ASD and ACS to determine the most effective method of transmitting funds. The outcome of this meeting is to be reported by CTAS in their 60 day follow-up memorandum, and if necessary in their six month and one year follow-up memorandum.*
- d. Request the taxing agencies to clarify the definition of a "money receptacle" in the warrant instructions.
  - *Agree. Assigned to CTAS.*
- e. Revise the CHP 481, *Tax Seizure Tally Receipt* to include a signature box for the debtor (or his/her agent) to acknowledge the amount of money seized and the amount of money left in the register.
  - *Agree. Assigned to CTAS.*
- f. Develop policy for securing seized assets (money and property) pending transmittal to FMS or auction.
  - *Agree. Assigned to CTAS.*

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g. Request the taxing agencies to be specific on the warrant instructions as to how much money a business should be allowed to retain in order to continue doing business.

- *Agree. Assigned to CTAS.*

h. Discontinue the practice of allowing debtors to make payments at California Highway Patrol (CHP) offices.

- *Agree. Assigned to CTAS.*

i. Discontinue the practice of taking seized vehicles out of county for sale.

- *Agree. Assigned to CTAS. CTAS staff are to meet with Enforcement Services Division (ESD) to ensure this issue is addressed in HPM 70.19 and in HPM 81.2, Vehicle Procedures Manual.*

j. Revise policy and Tow Service Agreements to extend the Department's negotiated evidence tow rate to the taxing agencies.

- *Deferred pending further research. Evaluation team members and CTAS staff are to meet with ESD and the Office of Investigations to determine the feasibility of, and alternatives to, this recommendation. The outcome of this meeting is to be reported by CTAS in their 60 day follow-up memorandum, and if necessary in their six month and one year follow-up memorandum.*

### 3. **Prejudgment Attachments**

a. No recommendations.

- *Agree*

### 4. **Property Exemptions – Third Party Claims**

a. No recommendations.

- *Agree*

5. **Undertakings/Bonds**

a. No recommendations.

- *Agree*

6. **Secretary of State Levy**

a. No recommendations.

- *Agree*

7. **Claim of Exemption**

a. No recommendations.

- *Agree*

8. **Reporting**

a. Clarify policy to indicate that the "levying officer" is responsible to ensure the taxing agencies receive all required documentation of the warrant service.

- *Agree. Assigned to CTAS.*

b. Develop a new CHP form (similar to the CHP 309, *Asset Forfeiture Log*) specific to tracking of TSP cases.

- *Agree. Assigned to CTAS.*

9. **Sales**

a. Revise policy to indicate the levying officer is responsible for the sale and auction of property to bring the Department into compliance with Code of Civil Procedure (CCP) §701.510.

- *Deferred pending further research. Evaluation team members and CTAS staff are to meet with ASD to determine the feasibility of subcontracting for auction services and billing taxing agencies for these services. The outcome of this meeting is to be reported by CTAS in their 60 day follow-up memorandum, and if necessary in their six month and one year follow-up memorandum.*

- b. Ensure Divisions are trained on the proper procedures for release of sold vehicles.
  - *Agree. Assigned to CTAS.*
- c. Revise the CHP 476, *Notice of Sale* to include a statement about property being sold “as is.”
  - *Agree. Assigned to CTAS.*

10. **Distribution from Sales**

- a. Conduct an inspection of the TSP to ensure compliance with policy and mandated time frames.
  - *Agree. An inspection of the TSP is to be included in the multi-year departmental audit plan and should be scheduled at least one year after full implementation of the recommendations contained in the TSP Program Evaluation. Assigned to the Office of Inspections.*
- b. Add language to the disbursement request procedures ensuring a CHP 472, *Disbursement Request* accompanies all seized money when transmitted to FMS.
  - *Deferred pending further research. Evaluation team members and CTAS staff are to meet with ASD and ACS to determine the most effective method of transmitting funds. The outcome of this meeting is to be reported by CTAS in their 60 day follow-up memorandum, and if necessary in their six month and one year follow-up memorandum.*

11. **Billing Procedures**

- a. Develop policy regarding the use of overtime vs. regular time for tax warrant service.
  - *Agree. Assigned to CTAS.*
- b. Develop policy regarding tracking of administrative time expended on TSP-related duties for billing and reimbursement purposes.
  - *Agree. Assigned to CTAS.*

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c. Provide training on policy contained in Chapter 2 of HPM 70.19, regarding the submission of third party checks to FMS.

- *Agree. Assigned to CTAS.*

d. Add language to the disbursement request policy, HPM 70.19, Chapter 3, 3.(e), to indicate a CHP 472, *Disbursement Request* shall accompany all seized money when transmitted to FMS.

- *Deferred pending further research. Evaluation team members and CTAS staff are to meet with ASD and ACS to determine the most effective method of transmitting funds. The outcome of this meeting is to be reported by CTAS in their 60 day follow-up memorandum, and if necessary in their six month and one year follow-up memorandum.*

Please convey my sincere appreciation to the evaluation team, Office of Inspections, and Inspector General staff for their time and diligence in supporting this Program Evaluation. I am confident their insightful recommendations will enhance the Department's management and oversight of the Tax Seizure Program.



J. A. FARROW  
Commissioner

**M e m o r a n d u m**

Date: September 16, 2009

To: Office of the Commissioner  
Attention: Commissioner J. A. Farrow

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**  
Office of the Assistant Commissioner, Inspector General

File No.: 005.9968.16393.TSPEvaluation

Subject: DRAFT TAX SEIZURE PROGRAM EVALUATION REPORT

In May 2009, we convened a team of departmental personnel to evaluate the effectiveness of the Department's Tax Seizure Program (TSP) and to identify opportunities to improve the quality and efficiency of departmental operations.

The scope of the evaluation covered the following areas: tax seizure warrant procedures; seizure of items; prejudgment attachments; property exemptions – third party claims; undertakings and bonds; Secretary of State alternative levies; claims of exemption; reporting; sales; distribution from sales; and billing procedures.

The team contacted TSP coordinators within each Division, interviewed and conducted ride-alongs with them to evaluate their application of policy and the law, and reviewed archival TSP documentation and files. Team members also consulted with personnel from allied agencies about their tax seizure programs, as well as with representatives from the taxing agencies to identify any client-specific questions, comments, and concerns.

Pursuant to Government Code (GC) §13887, the California Highway Patrol (CHP) Audit Charter, and the CHP Audit Plan, I am submitting the attached draft of the Tax Seizure Program Evaluation report for Executive Management's review, discussion, and consideration of each recommendation.

An Executive Management presentation by evaluation team members is scheduled for September 28, 2009. Executive Management's decisions and/or direction on each recommendation will be formally documented and included in the final report.

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Draft Tax Seizure Program Evaluation Report

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In accordance with Governor's Executive Order S-20-09 to increase government transparency, the final report will be posted on the Department's internet website, and on the Office of the Governor's web page, located on the State's Government website. Should you have any questions or need additional information, please contact me or the evaluation team leader Assistant Chief Stephen Bell of Northern Division at (530) 225-2715.

  
M. C. A. SANTIAGO  
Assistant Commissioner

Attachment

cc: Office of the Assistant Commissioner, Field  
Office of the Assistant Commissioner, Inspector General  
Office of Legal Affairs  
Office of Inspections

# **EVALUATION**



BUSINESS, TRANSPORTATION AND HOUSING AGENCY  
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL



STATEWIDE EVALUATION OF TAX SEIZURE PROGRAM  
OFFICE OF INSPECTIONS  
AUGUST 18, 2009

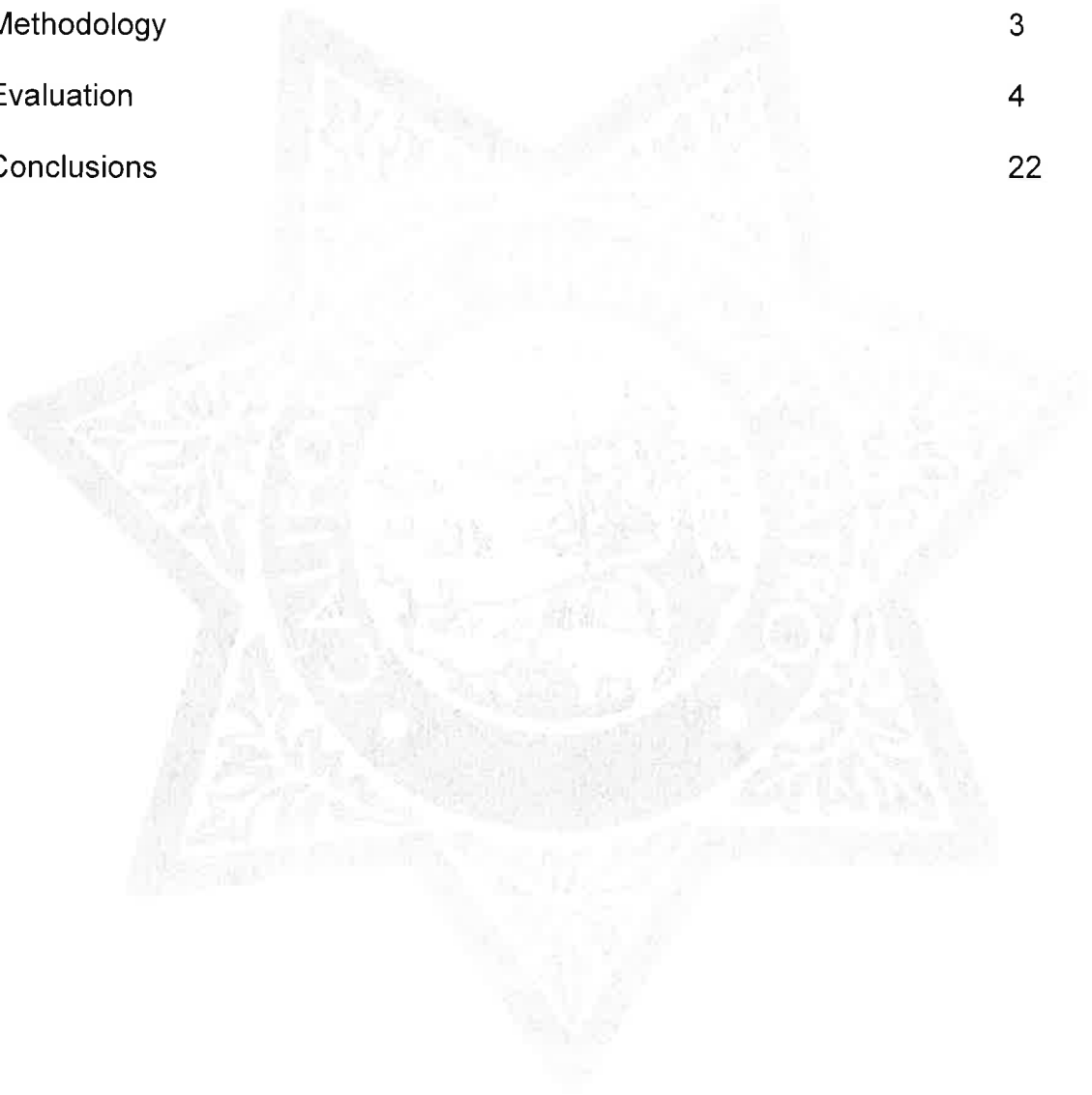
## **TAX SEIZURE PROGRAM EVALUATION**

### **Evaluation Team Members:**

- Assistant Chief Gary Fief, #9761 - Coastal Division
- Assistant Chief Stephen Bell, #11292 - Northern Division
- Lieutenant Marty Maples, #13056 - Buellton Area
- Sergeant Alex Carrillo, #11324 - Coastal Division
- Sergeant Freddy Aguirre, #12992 - Hanford Area
- Sergeant Mike Bueno, #13854 - Buellton Area
- Officer Jessie Maples, #11185 - Coastal Division
- Officer Bill Garrett, #15608 - Coastal Division
- AGPA Sherri Colston, #A14719 - State Security Division
- SSA Valerie Staggs, #A11583 - State Security Division

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## **Introduction**

In the early 1980's, the California State Police (CSP) was given the responsibility to conduct tax seizures, property seizures, and execute arrest warrants for the Franchise Tax Board, Board of Equalization, and Employment Development Department. On July 11, 1995, the CSP merged with the California Highway Patrol (CHP). As a result of the merger, the Department is now required to execute tax seizures previously conducted by the CSP. Service of tax seizure warrants allows state agencies to collect taxes, interest, and/or penalties due the state.

Currently, the Franchise Tax Board (FTB), Board of Equalization (BOE), and Employment Development Department (EDD) contract with the Department on a reimbursable basis for tax seizure warrant service. These three taxing agencies issue a Warrant for Collection (which has the same effect as a Writ of Execution) through their respective administrative procedures and forward the warrant to the CHP or appropriate Sheriff's Department for service. Authority to serve these warrants is listed in Sections 6776 and 19232 of the Revenue and Taxation Code and Section 1785 of the Unemployment Insurance Code.

As of July 2008, the designated Office of Primary Interest (OPI) for the Tax Seizure Program was changed from Field Support Section to Counterterrorism and Threat Awareness (CTTA) Section. Within the OPI is the designated statewide program coordinator who is responsible for coordination and oversight of the program. Since the CHP/CSP merger, the Department has had a total of seven statewide coordinators. These coordinators have all been Staff Service Analysts whose tenure in the position ranged from six months to four years. Ms. Valerie Staggs, the current and seventh statewide coordinator, promoted into this position on June 15, 2009, and assumed responsibility for the program during this evaluation.

Each Field Division has a TSP Coordinator who is generally the Investigative Services Unit (ISU) Lieutenant. With the exception of Border Division, who has decentralized their program, management of the TSP is handled by ISU personnel. The Division TSP Coordinator is responsible for ensuring TSP policies and procedures are adhered to within their Division. Per Highway Patrol Manual (HPM) 70.19, Tax Seizure Program Manual, Chapter 2, paragraph 1, "only those officers specifically trained in tax seizure warrant procedures shall be utilized" to serve these warrants. HPM 70.19 was originally created in 1996/97 and was last revised in July 2006.

## **Objective and Scope**

In order to evaluate the effectiveness of this program, the evaluation team assessed current Department policy contained in HPM 70.19 and California legal codes which directly relate to tax seizures. The evaluation focused on the following issues:

- What is the level of policy compliance by departmental personnel in the following categories: Tax Seizure Warrant Procedures, Seizing Items, Prejudgment Attachments, Property Exemptions-Third Party Claims, Undertakings/Bonds, Secretary of State Alternative Levy, Claim of Exemption, Reporting, Sales, and Distribution from Sales?
- How can we improve the Department's level of accountability to policy?
- Which areas of the program represent the highest risk and liability to the Department?
- Are the Department's accounting procedures for tracking items seized/dispensed adequate?
- Are the Department's accounting procedures associated with the cost of administering the Tax Seizure Program adequate?
- What additional training is necessary to ensure compliance with policy?
- What is gained by being involved in the Tax Seizure Program?
- Are there negatives associated with being involved in the Tax Seizure Program?
- Should the Department continue participating in the Tax Seizure Program?

The evaluation team was assembled by Assistant Chief Gary Fief (Coastal Division) in April 2009. Chief Fief was replaced by Assistant Chief Stephen Bell (Northern Division) in June 2009, due to Chief Fief's retirement. Team members included Lieutenant Marty Maples (Buellton Area), Sergeant Alex Carrillo (Coastal Division), Sergeant Freddy Aguirre (Hanford Area), Sergeant Mike Bueno (Buellton Area), AGPA Sherri Colston (State Security Division), SSA Valerie Staggs (State Security Division), Officer Jessie Maples (Coastal Division), and Officer Bill Garrett (Coastal Division). All necessary research, interviews, and meetings for this evaluation were conducted during the months of May 2009 through August 2009.

## **Methodology**

Meetings with all Division TSP Coordinators were conducted to afford each Division an opportunity to provide an overview of their level of involvement in the program and express any concerns/recommendations regarding current policies and procedures. It should be noted that of the eight Field Divisions, Northern and Coastal Division are the only Divisions not actively involved in the program. Personnel from various Sheriff's Departments were interviewed regarding industry practices. Evaluation team members met with representatives from BOE, FTB, and EDD to discuss contractual obligations. Current and previous Statewide TSP Coordinators were contacted to obtain information regarding the program's history, statistical data, departmental accounting practices, and tracking mechanisms. Ride-alongs were conducted with TSP officers to allow team members first hand observation of the program's logistical complexities. A sample of TSP case files were selected and reviewed to ensure proper completion of the Quarterly Disbursement Request Forms (CHP 472) and Tax Seizure Case Logs (CHP 478). Division SOP's related to the program were requested and reviewed. Personnel from the Office of Legal Affairs, Office of Internal Affairs, Fiscal Management Section, Department of Justice, and the California State Sheriff's Association were consulted regarding legal interpretations, complaint history, money transactions, and training mandates respectively.

# **TAX SEIZURE WARRANT PROCEDURES**

## **Policy**

When a request for tax seizure warrant service is received, the tax seizure officer shall: (1) ensure the service location is within his/her assigned Division; (2) request a case number from the statewide coordinator; (3) ensure the warrant contains all required information [i.e., name and address of issuing state agency, account number of tax debtor, amount to be collected, amount of interest accruing daily on the principal from the date the warrant is issued, warrant number, date of issuance, name and last known address of tax debtor, signature of the issuing agent]; and (4) ensure instructions accompany the Levy of Warrant [the officer has no responsibility to act until written instructions are received from the taxing agency]. Unless authorized by a commander, tax seizure officers shall wear the distinctive CHP uniform when executing tax warrants. TSP Officers shall also notify the local agency having jurisdiction regarding the date, time, and location of service.

At the time of levy, the tax seizure officer shall serve a copy of the following items to the tax debtor: (1) CHP 483-Notice of Levy; (2) the warrant; (3) CHP 482-Exemptions from the Enforcement of Judgments; and (4) CHP 481-Tax Seizure Tally Receipt for all assets seized. Upon request, the tax seizure officer shall provide the tax debtor with a CHP 479-Claim of Exemption.

## **Findings**

1. Ride-alongs conducted during the evaluation revealed inconsistencies regarding the type of uniform or vehicle used during execution of a warrant. While some officers wear the tan uniform and utilize black and white vehicles; other officers wear the utility uniform and use unmarked/undercover vehicles to serve TSP warrants. Additionally, it was noted that use of ISU personnel created further uniform/grooming standard violations in that officers were observed wearing the utility uniform and warrant service tactical equipment. Relaxed grooming standards such as a "goatee" and long hair were also observed while in the utility uniform.
2. Review of TSP rosters initially indicated the majority of personnel listed by each Division had not received OPI approved TSP training. During the evaluation, Divisions were requested to reexamine their rosters and modify/update their rosters accordingly to ensure policy compliance. Furthermore, review of the program's history revealed the last departmental training class was conducted in 2005. Since then, some officers have attended the 40-hour Basic Civil Procedures Course provided by the California State Sheriff's Association (CSSA), while others newly assigned to the program had not received any training at all. It should be noted that CCP

regulations do not mandate initial or annual TSP training; however, allied agencies interviewed during the course of this evaluation indicated they provide their uniformed and non-uniformed personnel with the 40-hour Basic Civil Procedures Course and a 16-hour annual refresher course. Sheriff's Departments' TSP coordinators also attend an Advanced Civil Procedures Course.

3. Taxing agencies requested better communication with Division TSP Coordinators and Officers.
4. One Division served a warrant outside their Divisional boundaries.
5. Running criminal histories on debtors prior to the service of the warrant was inconsistent throughout the state. Some Divisions conduct criminal inquiries every time they serve a warrant while others don't run them at all because of the program's civil nature.
6. Currently ISU Lieutenants are designated the TSP Division Coordinator. This evaluation found that many ISU Lieutenants had very little knowledge of the TSP.
7. Other than Southern Division, Divisions lack Standard Operating Procedures (SOP) to administer the program.

### **Recommendations**

- Develop a CHP specific initial and refresher training course for TSP personnel.
- In order to maintain the Department's professional image and consistency throughout the state, HPM 70.19 needs to specify that: (1) the tan uniform is the only uniformed authorized to be worn during execution of a tax seizure warrant; (2) personnel assigned to the TSP or personnel assisting with service of these warrants must conform to grooming standards outlined in HPM 73.5, Uniform/Grooming and Equipment Standards; and (3) only clearly marked CHP units are to be utilized.
- TSP officers should be required to contact the tax agency representative prior to service of a warrant to verify the current status of the warrant.
- Add the following to policy: criminal history inquiries on debtors may only be conducted when the TSP Officer has specific facts or information which would justify the inquiry (e.g., officer safety). If a criminal history is conducted, the CHP 263B, Criminal Offender Record Information Release Log, must indicate "Warrant/Officer Safety" in the Reason box to comply with DOJ requirements.



- Interagency Agreements need to be amended to reflect the Statewide TSP Coordinator as the taxing agencies' first point of contact.
- Divisions should develop and maintain SOP to address specific issues unique to each Division. The SOP should address concerns such as: (1) type or method of notification to be used in notifying dispatch or the law enforcement agency having jurisdiction; (2) whether both officers assigned to serve the warrant should be TSP trained; and (3) the Division TSP Coordinator should notify Area offices of businesses in their area under levy by this Department.
- Each Division should ensure the Division TSP Coordinator has sufficient time to allocate to the program. In those Divisions where ISU Lieutenants are inundated with other special services responsibilities, Divisions should consider delegating the program to an ISU Sergeant or ISU Officer.
- The OPI should conduct quarterly meetings with the taxing agencies to address any issues/concerns. The statewide coordinator should then conduct a statewide conference call with all Division TSP Coordinators to resolve any issues brought forth by the taxing agencies.
- The Department should consider subscribing to the PACER website (<http://pacer.psc.uscourts.gov/>). This website is an electronic public access service used to obtain case and docket information from Federal Appellate, District and Bankruptcy courts. Activation is free and a nominal fee of eight cents is charged for each page viewed. This website is similar to Choicepoint currently used by CHP personnel to conduct background investigations. The Department would not incur any cost if the program is not used.
- Designate a uniformed person within the OPI to act as a liaison for the Division TSP Coordinators and taxing agencies to: (1) provide technical direction/guidance to field personnel; (2) resolve any issues brought forth by the taxing agencies; and (3) assist the Statewide TSP Coordinator with management of the program.

## **SEIZING ITEMS**

### **Policy**

"For all personal property levies, the warrant instructions provided by the issuing agency must describe the particular property to be seized and its location in such a manner that no other property could reasonably be mistaken for the wanted property." "When personal property is held in a private place and in the possession of the tax debtor, the officer is required to: (1) make a demand for the property; (2) take no further action to obtain the property if the property is not delivered; (3) inform the issuing agent if the debtor did not deliver the property; and (4) wait for further direction (amended instructions, Ex Parte Writ, etc.) from the taxing agency." "Only the taxing agency requesting service may apply to the court for an order of Writ of Possession directing the officer to seize property in a private place."

Seizures of currency are required to be conducted in the presence of two officers. Each officer is responsible to count the money, sign and date the bottom of the CHP 481, Tax Seizure Tally Receipt, certifying its accuracy. Seized currency "shall be secured in a locked location safe from theft" and converted to a cashier's check or money order no later than the next business day following the seizure. A CHP 251, Counter Receipt, shall be completed for monies collected and transmitted to Fiscal Management Section (FMS) on the weekly CHP 230, Transmittal Record.

Officers shall utilize the CHP 180, Vehicle Report, to record all vehicle seizures resulting from tax seizure warrants. Officers shall utilize established evidence tow companies. The CHP 480, Order to Release Vehicle, shall be completed when a vehicle is released with accrued towing and storage charges. This form is required because it stipulates who is responsible for the towing and storage charges.

### **Findings**

1. One Division was pre-collecting for their cost of serving the warrant from the debtor at the time of service in violation of Government Code Section 6103.2.
2. In some cases, seized money was not converted into a cashier's check on the next business day or transmitted to FMS on the weekly transmittal.
3. One Division misplaced a cashier's check valued at \$10,000.00.
4. TSP personnel are unclear regarding the definition of a "money receptacle." Some officers interpret this to mean any and all places where money could be stored (i.e. coffee cans, refrigerators, back rooms, pockets, tip jars, aprons, etc.); while others seize only what's found in the cash register. The level of

intrusion in "searching" for assets may pose a Fourth Amendment violation concern.

5. The CHP 481 does not have a signature box available for the tax debtor or his/her representative to acknowledge the dollar amount seized.
6. TSP policy regarding processing of seized cash does not mirror policy contained in HPM 70.1, Evidence Manual. Some Divisions process seized money as evidence; other Divisions place it into their ISU safe. Additionally, supervisors do not generally respond to the location or office when a large amount of money is seized.
7. There are inconsistencies regarding the amount of money left in the cash register for a business to continue its operation. Some officers seize all cash in the cash register, while others leave a minimal amount so that the business can continue its operation.
8. One Division allows debtors to make regular payments at the Division office. Clerical staff instead of the TSP Officer receives and processes the payments.
9. A Division took a seized vehicle out of county in preparation for sale. A violation of Section 701.570 (a) of the California Code of Civil Procedures (CCP).
10. Inconsistencies were noted regarding where the seized money is placed during the service of the warrant. Some Divisions place the money in a standard zippered bank bag, while others place it in a CHP evidence bag.
11. There is a delay in the processing of seized money from FMS to the taxing agency.
12. Inconsistencies were discovered in the billing of tow rates to the taxing agencies, debtors, and purchasers.

### **Recommendations**

- Discontinue the practice of pre-collecting for service costs associated with the service of TSP warrants. This issue additionally needs to be addressed in policy.
- Policy should be revised to clarify the CHP's definition of a money receptacle.
- The amount of money not seized during the service of a tax seizure warrant should be addressed in policy.

- The CHP 481 needs to be revised to create a signature box for the debtor or agent to acknowledge the amount of money seized and the amount of money left in the register.
- Policy should be developed to indicate seized money and property is to be stored in the Division's safe pending sale of the property or conversion of money into a cashier's check and transmittal to FMS.
- In order to expedite processing of payments to the taxing agencies, policy needs to be clarified to indicate the TSP Officer shall complete and submit a CHP 472, Disbursement Request, every time money is transferred to FMS
- Explore the feasibility of utilizing the State of California Treasurers Demand account instead of converting seized money into a cashier's check.
- Discontinue the practice of allowing debtors to make payments at CHP offices.
- Policy and Tow Service Agreements should be revised to extend the Department's negotiated evidence tow rate to the taxing agencies only. If the vehicle is released to the debtor, the debtor is liable for the towing and storage fees at the regular rate from the initial seizure date. If the vehicle is released to the purchaser, the purchaser is liable for the towing and storage fees at the regular rate from the date of sale. Taxing agencies should only be responsible for towing and storage fees, at the evidence rate, from the initial date of seizure to the date of sale.

## **PREJUDGMENT ATTACHMENTS**

### **Policy**

CCP Section 488.385 provides for prejudgment attachments on vehicles or vessels for which a certificate of ownership has been issued by the DMV and which is "equipment of a going business". See instructions on form REG 675 (DMV), Attachment Lien Notice.

### **Findings**

1. Levying vehicles or vessels of a going business (meaning property in the debtor's possession that is used primarily in the debtor's trade, business, or profession) requires the levying officer to file a notice of attachment with DMV or Department of Housing and Community Development. Personnel interviewed during the course of this evaluation have never dealt with this particular aspect of the TSP. This can be attributed to: (1) levying vehicles that are used by the debtor to produce revenue would be counterproductive; (2) taxing agencies prefer more cost saving methods; and (3) depending on the type of business and how the vehicle is being used in the business, this process could require installation of a keeper – which is prohibited by departmental policy.

### **Recommendations**

- Due to the lack of data there are no reportable recommendations in this area.

## **PROPERTY EXEMPTIONS-THIRD PARTY CLAIMS**

### **Policy**

A third party claim is a remedy whereby a person, such as an ex-spouse or creditor, who is not a party to an action, may assert a superior claim of ownership to possession of real or personal property under levy. A person making a third party claim shall file the claim with the levying officer assigned to execute the warrant.

### **Findings**

1. CHP personnel assigned to this program since the CHP/CSP police merger recalled only one incident (back in the late 90's) wherein a person filed a third party claim concerning the seizure of a vehicle that had tires on it that belonged to the third party. The claim was resolved in favor of the Department and never appealed. Policy contained in HPM 70.19, regarding property exemptions and third party claims appears extensive and all encompassing. Absence of third party claims is largely attributed to the taxing agencies conducting title searches on the property before issuing the warrant.

### **Recommendations**

- Due to the lack of data there are no reportable recommendations in this area.

## **UNDERTAKINGS / BONDS**

### **Policy**

Undertakings and bonds are legal terms contained in law to protect third person parties who are not party to a legal action but may suffer damages as a result of that action if not protected.

### **Findings**

1. During the evaluation it was determined CHP personnel have not encountered or participated in this process.

### **Recommendations**

- Due to the lack of data there are no reportable recommendations in this area.

## **SECRETARY OF STATE ALTERNATIVE LEVY**

### **Policy**

The taxing agency may elect to have the levying officer seize farm products or inventory of an operating business by filing an "Attachment Lien Notice," together with a copy of the levy and filing fee, with the Secretary of State on a form prescribed by the Secretary. The form shall include a copy of the Writ of Attachment and the Notice of Attachment to be served on the defendant.

### **Findings**

1. During the evaluation it was determined CHP personnel have not encountered or participated in this process. These types of levies are processed by Sheriff's Departments who have specific processes in place to secure and hold a large quantity of products or items. This process is similar to a "Keeper" levy which is prohibited by departmental policy.

### **Recommendations**

- Due to the lack of data there are no reportable recommendations in this area.



## **CLAIM OF EXEMPTION**

### **Policy**

A claim of exemption may be filed by the debtor or a person acting on behalf of the debtor. The debtor must file a claim of exemption within ten (10) days after the notice of levy was personally served or fifteen (15) days after the notice was mailed. Upon receiving a claim, the tax seizure officer serves the issuing agency with the copy of the claim of exemption and a CHP 474, Notice of Filing of Claim of Exemption. If a notice of opposition is filed by the taxing agency, the levying officer then files the documents with the court. A hearing is conducted and the levying officer must comply with the orders of the court.

Motor Vehicle Exemption: If the tax debtor has only one motor vehicle and it is sold at auction, the proceeds of the sale are exempt in the amount of \$2,550 without need for a claim. The sale notice must require a minimum bid which would include the amount of the exemption plus any labor liens, state tax liens, and any third party claim payoff. If no bid is received which exceeds the minimum bid, the vehicle shall be released to the tax debtor. If the debtor has more than one motor vehicle, an exemption in the amount of \$2550 may be claimed in the aggregate equity in vehicles.

### **Findings**

1. The taxing agencies are aware of the issues involved in claims of exemption and make every effort to screen all warrants to ensure they do not have the potential for a claim of exemption.

### **Recommendations**

- Due to the lack of data there are no reportable recommendations in this area.

## **REPORTING**

### **Policy**

All activity conducted as the result of executing a tax warrant shall be thoroughly documented on a CHP 216, Arrest-Investigation Report, and a CHP 556, Narrative/Supplemental. A copy of these reports shall be forwarded to CTTA Section upon case closure.

Because tax warrants are not court issued documents, they are to be returned to the issuing state agency. A copy of the warrant and the CHP 475, Return on Warrant for Collection of Amounts Due, shall be forwarded to CTTA when a request is made by the taxing agency to close the case or when the case is closed by the levying officer. The following information shall be provided to the issuing agency along with a CHP 475: (1) an accounting statement of amounts collected; and (2) a statement of all costs incurred by the Department.

The return of the warrant shall be conducted at the earliest occurrence of any of the following: (1) after all duties required under the warrant are performed; (2) when a return is requested in writing by the issuing agency; (3) if no levy is conducted within 180 days of the issuance of the warrant; (4) two years from the date of issuance; or (5) upon expiration of the time enforcement.

### **Findings**

1. Inquires by the evaluation team concerning the aforementioned policy generated much discussion regarding who is responsible to ensure the taxing agency receives an "accounting of statements of amounts collected" and a "statement of all costs incurred by the Department." Based on these discussions it was determined departmental policy is ambiguous and lacks clarity.
2. Review of various CHP forms revealed there is no specific Division master log to track all TSP cases. While HPM 70.19, indicates Divisions should use a CHP 309, Asset Forfeiture Log "or something similar" to track their cases, this process does not facilitate auditing of the program.

### **Recommendations**

- Clarify policy to indicate that the "levying officer" is responsible to ensure the taxing agencies receive the aforementioned information.
- Develop a new CHP form (similar to CHP 309 – Asset Forfeiture Log) for Divisions to track all TSP cases.

# **SALES**

## **Policy**

Sales are a means used to satisfy a money judgment from the personal or real property of the debtor. Property is either real (immovable) or personal (movable) such as cars, boats, house trailers, money identified by serial numbers, stocks not in escrow, promissory notes, animals, etc.

Current policy states taxing agencies are responsible for the sale of property seized on their behalf. The tax seizure officer shall make a reasonable effort to store seized property at a particular location when requested by the taxing agency. Notice of sales must be posted in three public locations in the city or judicial district in which the property is to be sold. The taxing agency will be responsible for advertising the sale and those costs associated with placing the advertisement.

The CHP 476, Notice of Sale, and CHP 485, Vehicle Sale Notice to Debtor, are required to be given or mailed to the tax debtor ten days prior to the sale. (CCP 701.530)

The levying officer is responsible for coordinating the sale of property seized from an action involving tax warrants. The levying officer may use any available means to accomplish the sale; the tax representative may sell the property, or request the use of a private auctioneer or auction services.

Tax seizure officers shall attend sales in uniform.

The following is applicable to auctions:

- Property levied upon shall not be removed from the county of seizure for the purpose of the sale.
- The tax seizure officer is responsible for ensuring the sale is conducted in accordance with the signed written instructions from the issuing agency.
- The tax seizure officer is responsible for all CCP provisions governing the terms, conditions, and effect of the sale.
- The tax seizure officer ensures payment is made for all motor vehicle exemptions and tow/storage charges. If applicable, these expenses shall be paid from the proceeds of the sale.
- The tax seizure officer may assist the auctioneer in a mutually agreeable manner as necessary to sell the levied property. The tax seizure officer's assistance shall not consist of the actual sale of property.

- The tax seizure officer shall distribute/administer a bidder roster at each sale along with the distribution of bidder identification numbers (index cards).
- No employees of the CHP or their family members may act as a private auctioneer for the purpose of any sale of levied property in which the CHP is the seizing agency pursuant to the Revenue and Taxation Code.
- The tax seizure officer shall not cancel or postpone a sale due to the unavailability of an auctioneer. In the event of a scheduled sale and the "no show" of an auctioneer or auction services, the taxing agency representative present at the sale shall conduct the auction.
- After sufficient property has been sold to satisfy the warrant, no additional property may be sold.
- No employee of the CHP or their family members can become the purchaser or possess an interest through an agent or otherwise, in any sale of levied property.
- The tax debtor, either in person or in writing, may direct the order in which the property will be sold. The tax seizure officer may follow such direction if, in the officer's opinion, the requested manner of sale is likely to yield an amount at least equal to any other manner of the sale or the amount to satisfy the warrant.

## **Findings**

1. Departmental policy regarding CHP not conducting vehicle auctions is based on an Executive Management decision made in 1996 and referenced in a Field Services Section Issue Paper dated April 1, 1997. Policy regarding CHP officers not conducting vehicle auctions is contrary to CCP Section 701.510 which mandates the "levying officer" sell all seized property. Additionally, delegating this responsibility back to the taxing agency negates the assumption that the levying officer acts as an unbiased third party between the plaintiff and debtor.
2. Of the Department's eight field Divisions, two are currently conducting vehicle auctions for the taxing agencies. Due to lack of resources, one Division TSP Officer also acted as the auctioneer.
3. All three taxing agencies expressed concern regarding the Department's policy of not conducting vehicle auctions in that it decreases their net value if they have to hire an auctioneer to conduct the sale. Representatives from the taxing agencies request the Department reevaluate its current policy.

4. The CHP 476, Notice of Sale, which is required to be read during an auction of property, does not have a statement about the property being "sold as is". Conversations with allied agencies and CSSA indicate this statement is essential to alleviate any potential claims of liability.
5. One Division utilized the DMV form REG138, Release of Liability, with CHP listed as the previous owner, the proper form is the DMV REG 675 Attachment Lien Notice.

### **Recommendations**

- The Department should conduct vehicle auctions as mandated by CCP Section 701.510 and develop the necessary training curriculum to facilitate this process. Creation of a Bid Roster and Bidders List will be necessary to ensure uniformity throughout the state. Additionally, to comply with departmental policy, the Bid Roster should include a statement to the effect that the bidder certifies they are not an employee or family member of the CHP.
- The Department should revise HPM 70.19, to include specific instructions on which forms are required to be completed when selling a vehicle and that under no circumstances is the levying officer to complete the DMV REG 138.
- A list of departmentally approved locations to post notices of sale should be developed (i. e. CHP website, DMV office, county court, public library, post office, tow yard).
- The Department should revise the CHP 476, Notice of Sale, to include language such as "Vehicle is sold as is and no mechanical inspection has been conducted."

## **DISTRIBUTION FROM SALES**

### **Policy**

The proceeds shall be paid to the persons entitled within thirty (30) days after they are received by the tax seizure officer. If the proceeds are not received in one payment by the tax seizure officer, the officer has an additional twenty (20) days to distribute the proceeds. If payment of the proceeds are received in the form of a check or money order, payment is not considered received until presented for payment to the bank. Upon payment from the bank, the thirty (30) day distribution period begins. If the tax seizure officer fails to disburse the proceeds in a timely manner and has failed to disburse the proceeds within ten (10) days after written demand, the officer is liable pursuant to Government Code Section 26680.

### **Findings**

1. Taxing agencies expressed concern regarding the delay in receiving funds. This evaluation found inconsistencies in the processing of disbursement documents by departmental personnel which has resulted in delay of payments to the taxing agencies.

### **Recommendations**

- The Department should conduct an audit of the TSP to ensure compliance with the aforementioned timeframes.
- Language needs to be added to the disbursement request procedures to ensure a CHP 472, Disbursement Request, accompanies all seized money when transmitted to FMS. This will allow for quicker disbursement of money to the taxing agency.

## **BILLING PROCEDURES**

### **Policy**

All costs associated with the execution of a tax warrant shall be reimbursed by the issuing tax agency as per the interagency agreement. It is the responsibility of the tax seizure officer to document vehicle mileage and total personnel hours expended. Officers are to use the CHP 478, Tax Seizure Case Log, to track the time dedicated to each case.

Officers serving tax warrants shall log their time on the CHP 415. Any regular time worked shall be coded with designated beat codes assigned to the Tax Seizure Program. Officers serving tax warrants during overtime shall utilize the assigned Special Project Codes and enter duty code "91" in the "Duty Code" box. If multiple warrants are served during the same overtime shift for more than one agency, supplemental CHP 415's will need to be completed to document each Special Project Code utilized.

When the case is closed, or disbursement is requested, tax seizure officers shall forward a copy of the tax seizure warrant in addition to a CHP 472, to Fiscal Management Section (FMS), Reimbursable Services Unit. A copy of the warrant and CHP 472 shall also be sent to CTTA Section for filing.

If officers seize third party checks, they are to be transmitted to FMS. FMS shall not transmit the taxing agency's levy until all third party checks for that specific case have cleared.

### **Findings**

1. Concerns regarding the billing of serving warrants for multiple taxing agencies during a single overtime detail (unequal distribution of charges towards the taxing agencies to meet the four hour minimum per the Unit 5 contract).
2. One TSP Officer cashed a third party check instead of sending it to FMS as required.
3. Inconsistencies were noted in performing the service of warrants on regular time versus overtime throughout all Divisions.
4. Inconsistencies were noted in the billing for administrative time throughout the Divisions. Some Divisions are billing for administrative time and some are not.

## **Recommendations**

- HPM 70.19, Chapter 3, 3a(2), requires revision to comply with Section 701.510 of the CCP which states in part “the levying officer shall sell all property that has been levied upon.” Policy should be changed to indicate the levying officer is responsible for the sale of property not the taxing agency.
- Include policy regarding the handling of third party checks in Chapter 2 under Seizing Items.
- Language to the Disbursement Request policy, HPM 70.19, Chapter 3, 3(e), needs to be added to indicate a CHP 472 shall accompany all seized money when transmitted to FMS. This will allow the quick disbursement of money to the taxing agency.
- Reconciliation of CHP 472's should be completed monthly instead of quarterly.



## **CONCLUSIONS**

### ***How can we improve the Department's level of accountability to policy?***

The Department's level of accountability to policy can be significantly improved by providing consistent on-going departmental training and better oversight of the program. Revision of HPM 70.19, to mirror CCP mandates, will clarify the program's objectives and bring about greater compliance. Development of an auditing mechanism for the program will also enhance accountability.

### ***Which areas of the Department's Tax Seizure Program represent the highest risk and liability to the Department?***

The areas which pose the highest risks and liabilities to the Department are conducting till taps and vehicle auctions without proper training, failing to implement an adequate policy regarding securement of seized assets, and failing to follow the warrant instructions as stated. Furthermore, violations of Department policy, failure to comply with legal mandates, and inconsistencies in warrant service procedures expose the Department to potential litigation.

### ***Are the Department's accounting procedures for tracking items seized/disbursed adequate?***

This evaluation revealed the Department's accounting procedures for tracking seized items and disbursements of funds are inadequate. Representatives from all three taxing agencies expressed concern regarding the Department's delay in serving the warrant and untimely transfer of the funds (in some cases up to two years). Policy is vague regarding when the CHP 472, Request for Disbursement, is supposed to be submitted. Additionally, the Department's policy concerning processing of seized currency (evidence room versus non-evidence) lacks uniformity and consistency.

### ***Are the Department's accounting procedures associated with the cost of administering the Tax Seizure Program adequate?***

Analysis of the program reviewed there are no mechanisms in place to track the true cost of administering the TSP. Inconsistencies regarding the amount of time (administrative vs. physical service of the warrant) and type of service (overtime vs. regular time) exist between Divisions. Additionally, the Department is not reimbursed for the Statewide TSP Coordinator position or any non-uniformed hours expended while processing seized currency.

### ***What additional training is necessary to ensure compliance with policy?***

To understand legislative mandates and provide technical assistance to the field, the Statewide TSP Coordinator and designated departmental uniformed liaison

should attend the California State Sheriff's Association 40-hour civil procedures training class and the 24-hour advance civil procedure training class. A CHP specific tax seizure training class should be developed and implemented as soon as practicable. All Division TSP Coordinators, TSP Officers, and TSP alternates should attend the CHP specific training class. The training class should include instruction on taxing agency responsibilities, CCP and related codes, verification of warrant validity, physical service of the warrant (till tap, safe deposit boxes and vehicle seizures), how to conduct an auction, administrative/reporting procedures (required forms and timekeeping), policy review, and history of the program.

***What is gained by the Department for being involved in the Tax Seizure Program?***

The Department's Tax Seizure Program fulfills an obligation mandated by law and fits into the Department's Mission Statement and Strategic Plan (Goal 1.2 - Maximize service to the public and assistance to allied agencies and Goal 1.5 - Protect public and state assets). Experience gained in the TSP broadens the Department's viability as a general law enforcement agency.

***Are there negatives associated with being involved in the Tax Seizure Program?***

Negatives associated with the TSP could be the public's perception of the CHP being the "Tax Man", cost of administering the program is not fully reimbursed by the taxing agencies, and inherent liabilities associated with civil enforcement.

***Should the Department continue its involvement in the Tax Seizure Program?***

Evaluation of the Department's statewide TSP disclosed several issues of concern; however, benefits associated with the program outweigh the overall negatives. Merger of the CHP/CSP brought about unforeseen challenges and obligations. Implementation of the recommendations provided will establish policies and procedures which are consistent with general law enforcement. Furthermore, expansion of the program will provide state taxing agencies with a practical alternative to the sheriff's departments.

# **SCOPE MEMO**

## Memorandum

Date: June 25, 2009

To: Assistant Commissioner, Inspector General

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**  
Northern Division

File No.: 101.11292.13056

Subject: TAX SEIZURE PROGRAM EVALUATION – AMENDED

*With the recent announcement of Assistant Chief Gary Fief's retirement, and following meetings with personnel assigned to the Department's Tax Seizure Program and representatives of the tax agencies, the scope of the evaluation is amended as follows:*

In order to ensure the California Highway Patrol (CHP) is in compliance with existing law and statutes governing tax seizures, the Assistant Commissioner, Inspector General (ACIG), has directed a comprehensive evaluation of the Department's Tax Seizure Program. The scope, methodology and timeline for this evaluation are discussed below.

### SCOPE

The evaluation team will be led by Assistant Chief Stephen Bell (Northern Division). Team members will include Lieutenant Marty Maples (Buellton Area), Sergeant Alex Carrillo (Coastal Division), Sergeant Freddy Aguirre (Hanford Area), Sergeant Mike Bueno (Buellton Area), Sergeant Larry McGuire (Bakersfield Area), SSA Sherri Colston (State Security Division), Officer Jessie Maples (Coastal Division), and Officer Bill Garrett (Coastal Division).

*Amended to include the up-dated list of team members.*

Policy: The evaluation will assess current Department policy contained in the Tax Seizure Program Manual (HPM 70.19), and other ancillary policies and codes which directly relate to tax seizure such as the Revenue and Taxation Code, Unemployment Insurance Code and the Code of Civil Procedures. Specifically, the following issues associated with Department policy will be analyzed:

*Amended to include the Code of Civil Procedures.*

1. What is the level of policy compliance by departmental personnel in the following categories:
  - a. Tax Seizure Warrant Procedures
  - b. Seizing Items
  - c. Prejudgment Attachments
  - d. Property Exemptions-Third Party Claims
  - e. Undertakings/Bonds
  - f. Secretary of State Alternative Levy

- g. Claim of Exemption
- h. Reporting
- i. Sales
- j. Distribution from Sales

*Although the evaluation team will review all aspects of Department policy (referencing a -j), emphasis will be placed on those activities our Tax Seizure Program personnel are actively involved in.*

2. How can we improve the Department's level of accountability to policy?
3. Which areas of the Department's Tax Seizure Program represent the highest risk and liability to the Department?
4. Are the Department's accounting procedures for tracking items seized/disbursed adequate?
5. Are the Department's accounting procedures associated with the cost of administering the Tax Seizure Program adequate?
6. What additional training is necessary to ensure compliance with policy?
7. What is gained by the Department for being involved in the Tax Seizure Program?
8. Are there negatives associated with being involved in the Tax Seizure Program?
9. Should the Department continue its involvement in the Tax Seizure Program?

Industry Best Practices: The evaluation team will attempt to assess other similar size law enforcement agencies that have a Tax Seizure Program. A minimum of three agencies will be contacted.

*Amended to delete the U. S. Marshal Service and local Constables. When discussing best practices, the evaluation team will contact Sheriff's Departments that have similar programs.*

Other Issues: Where does the Department get its legal authority to conduct tax seizures; what is the extent of the Department's involvement in the program; what is the extent of allied agency involvement in conducting tax seizures; is there consistency in the statewide CHP implementation of the program; if the Department is to continue to conduct tax seizures, are there adequate resources allocated to the program?

## METHODOLOGY

Policy: In order to determine the level of compliance by personnel involved in the Tax Seizure Program, it will be necessary for the evaluation team to conduct site visits at Division offices and Headquarters Sections that are actively involved in the program. The evaluation team will also consult with Sheriff's Department's that have civil enforcement units. During these visits, team members will:

1. Speak with the statewide Tax Seizure Program Coordinator.
2. Identify and speak with Division Tax Seizure Program Coordinators.
3. Identify and speak with Area Tax Seizure Program Coordinators.
4. Review Quarterly Disbursement Request Forms (CHP 472).
5. Review Tax Seizure Case Logs (CHP 478).
6. Review additional forms required to be completed by tax seizure officers.
7. Review Area/Division SOP's related to the Tax Seizure Program.
8. Conduct ride-alongs with officers conducting tax seizures.
9. Review tax seizure warrant procedures with involved personnel.
10. Review contractual obligations with FTB, BOE and EDD.

11. Develop matrix to gauge performance measures and success of program.

*Amended to delete site visits to individual Area offices.*

Once the above issues are analyzed, the information will be used to provide a recommendation as to whether the Department should continue the program utilizing existing policies and procedures, expand the program, or withdraw from the program altogether, as well as answer other questions identified under "Scope".

Other Issues:

1. Review statistical information prior to the CHP assuming the program from the former State Police and review statistical information after the merger with the State Police to identify growth trends. The evaluation team will attempt to assess the Social, Technological, Economical, and Political influences that may or may not have an impact on the program.

*Amended to delete environmental influence.*

TIMELINE

Upon approval of the scope and methodology by ACIG, the evaluation team will begin to schedule site visits to Division offices. An "Engagement Memorandum" will be sent to the Division/Area Commander 30 days prior to the visit. This memorandum will explain the scope of the inspection, list required documents to be reviewed and request the availability of applicable personnel for interview/discussion when applicable.

A draft report will be sent to ACIG no later than September 1, 2009, with an anticipated presentation to Executive Management in the first part of October, 2009. Upon Executive Management approval, a presentation will be made to Top Management during a meeting scheduled November 17-19, 2009.

  
S. B. BELL, Assistant Chief  
Northern Division

  
Assistant Commissioner, Inspector General

DISCUSSED WITH  
A/CHIEF BELL ON 6-22-09.  
APPROVED 7-6-09.

## **LEGAL REFERENCES**

## **Legal References:**

### **REVENUE AND TAXATION CODE**

6776. At any time within three years after any person is delinquent in the payment of any amount herein required to be paid, or within 10 years after the last recording of an abstract under Section 6738 or the last recording or filing of a notice of state tax lien under Section 7171 of the Government Code, the board or its authorized representative may issue a warrant for the enforcement of any liens and for the collection of any amount required to be paid to the state under this part. The warrant shall be directed to any sheriff, marshal, or the Department of the California Highway Patrol and shall have the same effect as a writ of execution. The warrant shall be levied and sale made pursuant to it in the same manner and with the same effect as a levy of and a sale pursuant to a writ of execution and shall be levied within five working days following receipt of the warrant.

19232. The warrant shall be directed to any sheriff, marshal, or the Department of the California Highway Patrol and shall have the same force and effect as a writ of execution. The warrant shall be levied and sale made pursuant to it in the same manner and with the same force and effect as a levy of and sale pursuant to a writ of execution.

### **UNEMPLOYMENT INSURANCE CODE**

1785. If any amount required to be paid under this division is not paid when due, the director or the director's authorized representative may, not later than three years after the payment became delinquent, or within 10 years after the last entry of a judgment under Article 5 (commencing with Section 1815) or within 10 years after the last recording or filing of a notice of state tax lien under Section 7171 of the Government Code, issue a warrant for the enforcement of any liens and for the collection of any amount required to be paid to the state under this division. The warrant shall be directed to any sheriff, marshal, or peace officer of the Department of the California Highway Patrol and shall have the same effect as a writ of execution. The warrant shall be levied and sale made pursuant to it in the same manner and with the same effect as a levy of and a sale pursuant to a writ of execution.

### **GOVERNMENT CODE**

6103.2. (a) Section 6103 does not apply to any fee or charge or expense for official services rendered by a sheriff or marshal in connection with the levy of writs of attachment, execution, possession, or sale. The fee, charge, or expense may be advanced to the sheriff or marshal, as otherwise required by law.

(b) (1) Notwithstanding Section 6103, the sheriff or marshal, in connection with the service of process or notices, may require that all fees which a public agency, or any person or entity, is required to pay under provisions of law other than this section, be prepaid by a public agency named in Section 6103, or by any person or entity, prior to the performance of any official act. This authority to



require prepayment shall include fees governed by Section 6103.5.

(2) This subdivision does not apply to the service of process or notices in any action by the district attorney's office for the establishment or enforcement of a child support obligation.

(3) This subdivision does not apply to a particular jurisdiction unless the sheriff or marshal, as the case may be, imposes the requirement of prepayment upon public agencies and upon all persons or entities within the private sector.

(4) The requirement for prepayment of a fee deposit does not apply to orders or injunctions described in paragraph (1) of subdivision (q) of Section 527.6 and Section 527.8 of the Code of Civil Procedure, Division 10 (commencing with Section 6200) of the Family Code (Prevention of Domestic Violence), and Chapter 11 (commencing with Section 15600) of Part 3 of Division 9 of the Welfare and Institutions Code (Elder Abuse and Dependent Adult Civil Protection Act).

However, a sheriff or marshal may submit a billing to the superior court for payment of fees in the manner prescribed by the Judicial Council irrespective of the in forma pauperis status of any party under Rules 3.50 to 3.63, inclusive, of the California Rules of Court. The fees for service, cancellation of service, and making a not found return may not exceed the amounts provided in Sections 26721, 26736, and 26738, respectively, and are subject to the provisions of Section 26731.

26680. If on demand the sheriff neglects or refuses to pay over to the person entitled any money which comes into his hands by virtue of his office, after deducting all legal fees, the person may recover the amount thereof and 25 percent damages and interest at the rate of 10 percent a month from the time of demand.

## **CODE OF CIVIL PROCEDURE**

701.570. (a) A sale of property shall be held at the date, time, and place specified in the notice of sale, which shall be in the county where the property or a part thereof is situated and between the hours of nine in the morning and five in the afternoon. Subject to subdivision (d), real property consisting of one parcel, or of two or more contiguous parcels, situated in two or more counties may be sold in one county as instructed by the judgment creditor.

(b) The sale shall be made at auction to the highest bidder.

(c) If personal property capable of manual delivery is to be sold, it shall be within the view of those who attend the sale unless, upon application of the judgment creditor or the judgment debtor, the court orders otherwise.

(d) Property shall be sold separately or in such groups or lots as are likely to bring the highest price. The judgment debtor may request that the property be sold separately or together and may request that the property be sold in a particular order. If the judgment debtor is not present at the sale, the request may be made in writing and delivered to the levying officer prior to the sale. The levying officer shall honor the request if, in the opinion of the levying officer, the requested manner of sale is likely to yield an amount at least equal to any other manner of sale or the amount required to satisfy the money judgment. The levying officer is not liable for a decision made in good faith under this subdivision.

(e) After sufficient property has been sold to yield the amount required to satisfy the money judgment, no more shall be sold.

701.530. (a) Notice of sale of personal property shall be in writing, shall state the date, time, and place of sale, and shall

describe the property to be sold.

(b) Not less than 10 days before a sale of personal property, notice of sale shall be posted and served on the judgment debtor by the levying officer. Service shall be made personally or by mail.

(c) Posting under this section shall be in three public places in:

(1) The city in which the property is to be sold if it is to be sold in a city.

(2) The county in which the property is to be sold if it is not to be sold in a city.

(d) A sale of personal property of an individual may not take place until the expiration of the time during which the judgment debtor may make a claim of exemption under subdivision (a) of Section 703.520.

701.510. Subject to Sections 687.020 and 701.520, the levying officer shall sell all property that has been levied upon except:

(a) Tangible personal property may not be sold until the levying officer obtains custody of the property.

(b) Cash may not be sold unless it has a value exceeding its face value.

**From:** John McDonough  
**To:** Marty Maples  
**Date:** 8/6/2009 4:38 PM  
**Subject:** Questions from the Tax Seizure Evaluation Committee  
**Attachments:** Tax Seizure Program.doc

Lt. Maples,

Attached you should find the response room the Office of Legal Affairs (OLA) to your e-mail to me of 7/28/09, regarding certain issues the Tax Seizure Evaluation team has. If you have any additional questions, please feel free to contact me, or in my unavailability, atty. Jolie Poper. Thank you, John M.

## **Tax Seizure Program**

The Department is conducting a statewide evaluation of the Department's Tax Seizure Program. An evaluation team has been tasked with this responsibility, and it has asked the Office of Legal Affairs (OLA) to review and comment on four (4) areas of concern. They are;

1) "After money or property is seized pursuant to the service of a tax seizure warrant, some officers place the money/property into evidence pending transmittal (of cash) to headquarters or turning property (i.e. jewelry) over to the tax agency that issued the warrant. Does Penal Code Section 1536 apply to civil warrants and would we be required to get a court order before we release anything?"

### **Analysis;**

The current procedure, marking into evidence property pursuant to a search warrant is both prudent and advisable. It maintains the chain of custody, it safeguards the property, and it allows for an appropriate accounting. In most cases, the Department is acting at the behest of another state agency such as Franchise Tax board (FTB), Board of Equalization (BOE) etc. In these instances the Department is acting as an agent or conduit for the requesting agency (i.e. BOE, FTB, EDD etc.) and would not be bound by the limitation of Calif. Penal Code (PC) section 1536. It would be the responsibility of the agency that has initiated the search warrant to comply with PC 1536, and seek a court order as to the ultimate disposition of the seized property.

2) "Prior to serving a tax seizure warrant, can we run a criminal history on the debtor listed on the warrant? Although it makes for good officer safety, it's a civil process. The Sheriff's Departments we have spoken to do not run criminal histories. If there is an officer safety concern, they simply do not serve the warrant."

### **Analysis;**

CHP is authorized to run a criminal history on the debtor listed on the warrant prior to execution. Under Penal Code sections 11105 (b) (2) and 13300 (b) (10) and as set forth in HPM 11.1, the Department is authorized to obtain a criminal history if they are requesting the history for "official purposes". There is no requirement that there must be a criminal investigation before the criminal history can be obtained. It is permissible for any "official purpose". The execution of a civil warrant would meet this criterion.

3) Section 701.510 of the California Code of Civil Procedures (CCP) states "the levying officer shall sell all property that has been levied upon...." However, our policy in HPM 70.19, 2-22 (f) states "The tax seizure officer may assist the auctioneer in a mutually agreeable manner as necessary to sell the levied property. The tax seizure officer's assistance shall not consist of the actual sale of the property." Furthermore, 2-22(h)

states in essence that if the auctioneer is a no show, the tax agency representative present shall conduct the auction.

**Analysis;**

As was stated previously, in the majority of cases, the Department is acting on behalf of another governmental agency. As such, it is an agent, or conduit for that agency. It is the agency who initiated the seizure's responsibility to comply with Section 701.510 of the California Code of Civil procedure. There is no conflict, nor prohibition, from the Department assisting the auctioneer as set out in HPM 70.19, 2-22 (f0).

- 4) "Government Code Section 6103 - 6103.2 allows for Sheriff's deputies and Marshalls to collect, from the debtor, the fee for their services at the time the warrant is actually served. Does this Section also apply to CHP?"

**Analysis;**

In reviewing Government Code section 6103.2, the section exclusively grants a "sheriff or marshal" the authority to charge a fee to the debtor for the seizure. Since the language is specific to these types of peace officers, it would appear that CHP does not have the authority to collect this fee, and therefore the Department should not attempt to collect this fee on behalf of the tax agencies. However, this would not preclude CHP from charging the requesting agencies for the time and resources spent collecting a debt on their behalf. It would then be incumbent on the collecting agencies to seek reimbursement of the cost from the debtor.

**Note;**

During the investigation into this area, OLA became aware that the Department currently has agreements with BOE, FTB and EDD to collect owed taxes on their behalf. In at least one relationship, that between BOE and the Department, BOE has asked the Department to collect not only back taxes, but also the costs or fee the Department will charge BOE for conducting the seizure. The rates charged by the Department vary based on who is conducting the seizure, where it is located and the time of the seizure. Therefore, it is difficult to predict the amount the Department is going to bill for the seizures.

Occasionally BOE has already factored in the amount it thinks the Department will bill it for conducting the seizure. However, BOE has not been advising the Department that the warrant amount may also include this additional amount to cover the Department's anticipated fees, as a result Department officers have, in some cases, unknowingly collected fees for conducting the seizure twice. BOE, has advised that is not concerned since the taxpayer would likely owe more money in the future.

Now that this over-billing has been made known to the Department, steps should be immediately taken to eliminate it from happening in the future, as it creates a liability to the Department and to the agency involved.

**From:** Jeremy Dobler  
**To:** Marty Maples  
**Date:** 7/27/2009 4:35 PM  
**Subject:** Lt. Maples,

Lt. Maples,

Penal Code section is as follows:

1536. All property or things taken on a warrant must be retained by the officer in his custody, subject to the order of the court to which he is required to return the proceedings before him, or of any other court in which the offense in respect to which the property or things taken is triable.

Hope that helps, let me know if you need anything else.

Jeremy Dobler  
(916)843-3076

# **PERSONNEL INTERVIEWED**



## **Personnel interviewed during this evaluation:**

### **California Highway Patrol:**

Lieutenant Bruce Williams, Central Division  
Sergeant Jason Daugherty, Central Division  
Officer L. John Agueda, Central Division  
Captain Ed McLaughlin, Southern Division  
Lieutenant Dave Moeller, Southern Division  
Officer Pablo Torres, Southern Division  
Captain Robert Morehen, Marin Area (Former CSP)  
Lieutenant Ron Lum, Golden Gate Division  
Sergeant Sam Bailey, Golden Gate Division  
Officer Braulio Mendieta, Golden Gate Division  
Lieutenant George Peck, Northern Division  
Sergeant Scott Fredrick, Northern Division  
Officer Shannon McGrane, Northern Division  
Lieutenant Rick Linson, Valley Division  
Officer Rod Ellison, Valley Division  
Lieutenant Oscar Medellin, Inland Division  
Sergeant Dan DeLong, Inland Division  
Officer Karie Mendoza, Inland Division  
Lieutenant Hector Paredes, Border Division  
Sergeant Dennis Frias, Border Division  
Sergeant Rich Berg, Border Division  
Lieutenant Terry Tidball, Coastal Division  
Officer Kevin Coomer, Coastal Division  
Gina Linson, Office of Organizational Development  
Kathy Young, Field Services Section  
John McDonough, Office of Legal Affairs  
Jolie Poper, Office of Legal Affairs  
Officer Saul Corral, Office of Investigations  
Maria Laramie, Fiscal Management Section  
Bijan Azar, Fiscal Management Section

### **Sheriff's Departments:**

Sergeant John Fernandez, Los Angeles County Sheriff's Department  
Commander Wanda Ferguson, Sacramento County Sheriff's Department /  
California State Sheriff's Association  
Lieutenant Julio V. Santana, Santa Barbara County Sheriff's Department  
Lieutenant Dennis Smithson, Kern County Sheriff's Department  
Legal Processing Technician Kammi Sargent, Kern County Sheriff's Department  
Supervisor Maribel Dorado, Tulare County Sheriff's Department  
Sergeant Lee Reynolds, Kings County Sheriff's Department  
Deputy Gary Anderson, San Luis Obispo County Sheriff's Department

**Department of Justice:**

Michelle Azevedo, Office of Audits

**Employment Development Department:**

Carol L. Stephens, Field Collections Program Manager

Brooks Collins, Assistant Program Manager Collection Division—Field Operations

Kenneth A Mathis, Tax Administrator

Sherrellyn Meadows, Tax Administrator 1

Deborah Jester, Tax Administrator

**Franchise Tax Board:**

Laureen Philipp, Northern Regional Manager

Jackie Hudson, Southern Regional Manager

Ellen DeAngelis, Los Angeles Field Manager

John Turner, Senior Operation Specialist Collections Advisory Team

Sylvia Wu, Los Angeles Collections Supervisor

Larry Jones, Oakland Collections Supervisor

Janice Guenther, Complex Account Collection Bureau

**Board of Equalization:**

Rich Riger, Supervisor Compliance Policy Unit

Jeanna Fong, Supervisor Special Operations Branch

Dennis Lamerding, Business Tax Compliance Supervisor

Scott Abel, Supervisor Special Operations Branch

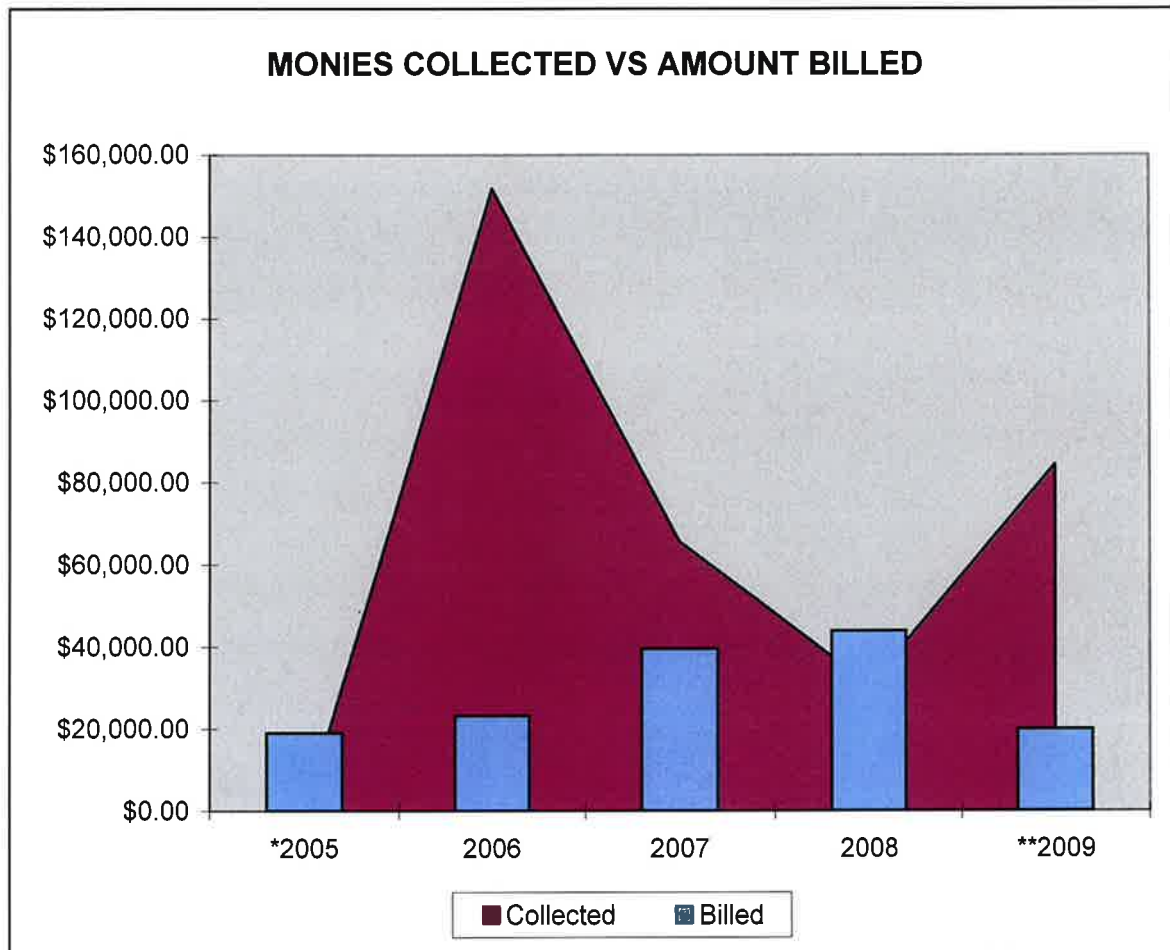
Thomas Gates, Business Tax Compliance Specialist

**Public Access to Court Electronic Records (PACER):**

Shawn Robledo , New Account Representative

# **STATISTICAL DATA**

## CALIFORNIA HIGHWAY PATROL TAX SEIZURE PROGRAM



\* BILLING INFORMATION FOR 2005 IS FROM JULY TO DECEMBER

\* COLLECTION DATE FOR 2005 NOT AVAILABLE

\*\* BILLING INFORMATION AS OF MARCH 2009

\*\* COLLECTION DATA AS OF AUGUST 2009

**CALIFORNIA HIGHWAY PATROL  
TAX SEIZURE PROGRAM**

**TYPE OF WARRANTS ISSUED BY TAXING AGENCIES**

	2005				2006				2007				2008				<b>TOTALS</b>
	BOE	EDD	FTB	TOTAL	BOE	EDD	FTB	TOTAL	BOE	EDD	FTB	TOTAL	BOE	EDD	FTB	TOTAL	
<b>KEEPER</b>	146	61	4	211	162	71	1	234	161	80	3	244	200	47	2	249	<b>938</b>
<b>VEHICLE</b>	0	7	18	25	0	2	21	23	0	2	13	15	0	1	8	9	<b>72</b>
<b>TILL TAP</b>	101	64	4	169	62	66	1	129	48	20	2	70	31	31	3	65	<b>433</b>
<b>PROPERTY</b>	0	12	30	42	0	12	10	22	0	1	19	20	0	0	6	6	<b>90</b>
<b>TOTALS</b>	247	144	56	<b>447</b>	224	151	33	<b>408</b>	209	103	37	<b>349</b>	231	79	19	<b>329</b>	<b>1533</b>

**CALIFORNIA HIGHWAY PATROL  
TAX SEIZURE PROGRAM**

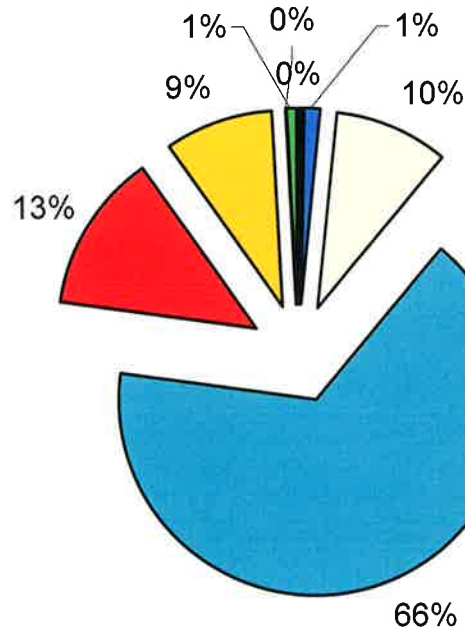
**EXECUTION OF WARRANTS BY LAW ENFORCEMENT AGENCY**

	2005			2006			2007			2008			TOTALS		
	CHP	S.O.	TOTAL	CHP	S.O.	TOTAL	CHP	S.O.	TOTAL	CHP	S.O.	TOTAL	CHP	Sheriff's	TOTAL
<b>BOE</b>	101	146	247	62	162	224	48	161	209	31	200	231	242 26.56%	669 73.44%	911
<b>EDD</b>	69	75	144	63	88	151	17	86	103	26	53	79	175 36.69%	302 63.31%	477
<b>FTB</b>	17	39	56	21	12	33	16	21	37	12	7	19	66 45.52%	79 54.48%	145
<b>TOTALS</b>	187	260	447	146	262	408	81	268	349	69	260	329	483 31.51%	1050 68.49%	1533

# CALIFORNIA HIGHWAY PATROL TAX SEIZURE PROGRAM

## TOTAL WARRANTS EXECUTED PER DIVISION

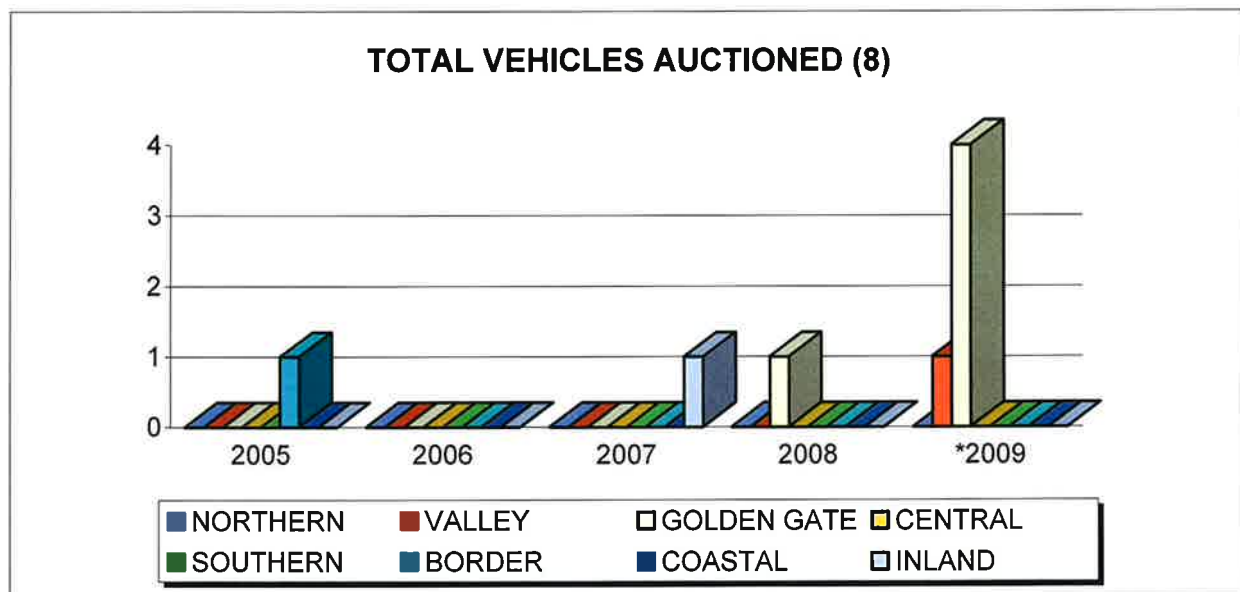
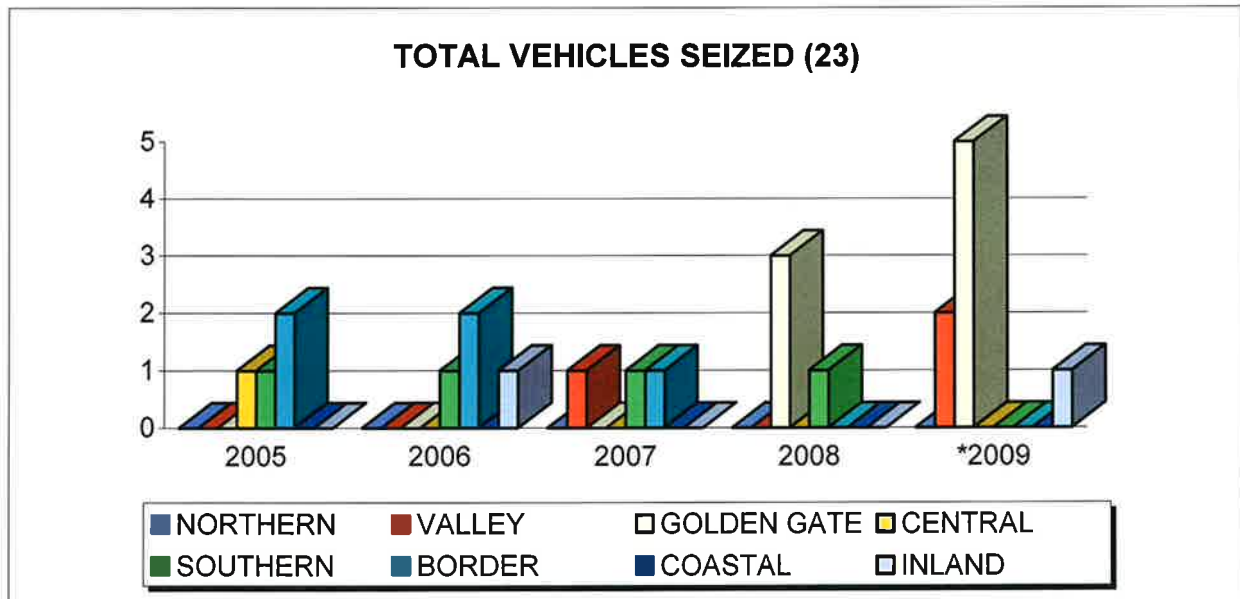
2004 THRU 2008



■ NORTHERN	■ VALLEY	□ GOLDEN	■ CENTRAL
■ SOUTHERN	■ BORDER	■ COASTAL	■ INLAND

	TOTAL	2004	2005	2006	2007	2008
NORTHERN	1	0	0	1	0	0
VALLEY	10	1	5	3	1	0
GOLDEN	66	42	11	2	0	11
CENTRAL	458	192	120	80	44	22
SOUTHERN	90	27	10	21	25	7
BORDER	63	25	11	15	4	8
COASTAL	0	0	0	0	0	0
INLAND	5	0	0	2	2	1
TOTAL	693	287	157	124	76	49

## CALIFORNIA HIGHWAY PATROL TAX SEIZURE PROGRAM



\*STATISTICAL DATA AS OF JUNE 2009



VEHICLES SEIZED						
	2005	2006	2007	2008	*2009	TOTAL
NORTHERN	0	0	0	0	0	0
VALLEY	0	0	1	0	2	3
GOLDEN GATE	0	0	0	3	5	8
CENTRAL	1	0	0	0	0	1
SOUTHERN	1	1	1	1	0	4
BORDER	2	2	1	0	0	5
COASTAL	0	0	0	0	0	0
INLAND	0	1	0	0	1	2
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>8</b>	<b>23</b>

VEHICLES AUCTIONED						
	2005	2006	2007	2008	*2009	TOTAL
NORTHERN	0	0	0	0	0	0
VALLEY	0	0	0	0	1	1
GOLDEN GATE	0	0	0	1	4	5
CENTRAL	0	0	0	0	0	0
SOUTHERN	0	0	0	0	0	0
BORDER	1	0	0	0	0	1
COASTAL	0	0	0	0	0	0
INLAND	0	0	1	0	0	1
<b>TOTAL</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>8</b>

\*2009 info as of Jun 09

**CALIFORNIA HIGHWAY PATROL  
TAX SEIZURE PROGRAM**

**WARRANT SERVICE BY DIVISION PER TAXING AGENCY**

	2004-2008			
	BOE	EDD	FTB	Total
NORTHERN	0	0	1	1
VALLEY	3	4	3	10
GOLDEN GATE	32	26	9	67
CENTRAL	243	206	9	458
SOUTHERN	41	1	48	90
BORDER	6	0	63	69
COASTAL	0	0	0	0
INLAND	3	0	2	5
<b>TOTAL</b>	<b>328</b>	<b>237</b>	<b>135</b>	<b>700</b>

**CALIFORNIA HIGHWAY PATROL  
TAX SEIZURE PROGRAM**

<b>PROJECTED WARRANT ACTIVITY BASED ON DEPARTMENTAL DATA</b>					
	2006	2007	2008	2009* CURRENT	2009** PROJECTED
NORTHERN	1	0	0	0	0
VALLEY	3	1	0	4	2
GOLDEN GATE	2	0	11	9	13
CENTRAL	80	44	22	12	92
SOUTHERN	21	25	7	9	18
BORDER	15	4	8	5	13
COASTAL	0	0	0	0	0
INLAND	2	2	1	1	1
<b>TOTAL</b>	<b>124</b>	<b>76</b>	<b>49</b>	<b>40</b>	<b>139</b>

\*2009 DATA AS OF JUNE 30TH

\*\*2009 PROJECTION BASED ON 5-YEAR AVERAGE

<b>PROJECTED WARRANT ACTIVITY BASED ON TAXING AGENCIES DATA</b>					
	2006	2007	2008	2009* CURRENT	2009 PROJECTED
BOE***	224	209	231	110	220
EDD	151	103	79	43	86
FTB	33	37	19	23	46
<b>TOTAL</b>	<b>408</b>	<b>349</b>	<b>329</b>	<b>176</b>	<b>352</b>

\*\*\* BOE DID NOT PROVIDE DATA FOR 2009 - DATA BASED ON 3-YEAR AVERAGE

<b>PROJECTED CHP ACTIVITY BASED ON TAXING AGENCIES DATA</b>					
	2006	2007	2008	2009* CURRENT	2009 PROJECTED
BOE***	62	48	31	23	46
EDD	63	17	26	13	26
FTB	21	16	12	22	44
<b>TOTAL</b>	<b>146</b>	<b>81</b>	<b>69</b>	<b>58</b>	<b>116</b>

TAXING AGENCY PROJECTIONS BASED ON CURRENT TREND AND AGENCY ESTIMATIONS

# **TAXING AGENCIES**



STATE OF CALIFORNIA

**STATE BOARD OF EQUALIZATION**

450 N STREET, SACRAMENTO, CALIFORNIA  
P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0040  
6-445-3043 • FAX 916-322-4530  
www.boe.ca.gov

BETTY T. YEE  
First District, San Francisco

BILL LEONARD  
Second District, Ontario/Sacramento

MICHELLE STEEL  
Third District, Rolling Hills Estates

JUDY CHU, Ph.D.  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

RAMON J. HIRSIG  
Executive Director

July 7, 2009

Marty Maples, Lieutenant  
California Highway Patrol  
166 Industrial Way  
Buellton, CA 93427

Dear Lieutenant Maples:

This letter is in response to your questionnaire asking for statistical information regarding Board of Equalization's (BOE) use of sheriff and keeper warrants, factors considered when selecting agencies for warrant service, and projected future needs for warrant service. The information you requested is provided below:

**TYPES OF WARRANTS ISSUED DURING FISCAL YEARS 2004-05 TO 2007-08**

<b>Fiscal Year</b>	<b>Keeper</b>	<b>Vehicle</b>	<b>Till Tap</b>	<b>Property</b>	<b>Total</b>
2004-2005	146	0	101	0	247
2005-2006	162	0	62	0	224
2006-2007	161	0	48	0	209
2007-2008	200	0	31	0	231

**AGENCIES USED FOR WARRANT SERVICE**

<b>Fiscal Year</b>	<b>CHP</b>	<b>Sheriff</b>	<b>Marshal</b>	<b>Constable</b>	<b>Total</b>
2004-05	101	146	0	0	247
2005-06	62	162	0	0	224
2006-07	48	161	0	0	209
2007-08	31	200	0	0	231

The factors considered for selecting the agency to process the warrant are:

- The agency's ability to process the warrant, and
- The cost to process the warrant.

The advantages of using the CHP for warrant service are:

- No advance fees required.
- Lower cost, in most cases.

The disadvantages of using CHP are:

- Keeper services are generally not available.
- Higher cost of service in certain areas, especially remote locations.

The BOE expects to have an increase of 5% to 10% in warrant services in the future.

E-file now, find out how . . . [www.boe.ca.gov](http://www.boe.ca.gov)

**E file**

If you have further questions, please feel free to contact me at (916) 445-3043.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard Reger". The signature is fluid and cursive, with the first name "Richard" and last name "Reger" clearly distinguishable.

Richard A. Reger  
Business Taxes Administrator



## FRANCHISE TAX BOARD QUESTIONNAIRE

1. OF THE WARRANTS ISSUED BY YOUR AGENCY FROM 2005 – 2009, PLEASE PROVIDE A BREAKDOWN BY TYPE OF WARRANT ISSUED FOR EACH YEAR.

	KEEPER	VEHICLE	TILL TAP	PROPERTY	TOTAL
2005					
2006					
2007					
2008					
2009					

2. OF THE WARRANTS ISSUED BY YOUR AGENCY, PLEASE PROVIDE A BREAKDOWN BY THE AGENCY THAT SERVED THE WARRANT.

	CHP	SHERIFF'S	MARSHAL	CONSTABLE	TOTAL
2005					
2006					
2007					
2008					
2009					

3. WHAT FACTORS ARE CONSIDERED WHEN DECIDING WHICH AGENCY TO SELECT FOR WARRANT SERVICE?

- Type of warrant (CHP does not complete keeper actions or till tap actions, exclude San Diego)
- In some areas, Sheriff only does actions between 9:00 and 5:00.
- CHP isn't equipped to seize and store boats
- Location of execution of warrant (may be more effective to work with Sheriff, in certain counties)
- Timeframe of executing warrants vary between CHP vs Sheriff (in some cases Sheriff is faster, in other cases, CHP is faster)
- CHP in some areas is more knowledgeable and professional
- CHP can move a vehicle from one county to another where it may be easier to sell. Sheriff has to keep the vehicle in the county where it was seized.

4. WHAT ARE THE PROS/CONS ABOUT USING THE CHP FOR WARRANT SERVICE?

PROS:

- See above...
- Cash advance not needed for CHP
- Developed a good working relationship with CHP Officer, using a Sheriff you may deal with more than one individual



- CHP has contracts with various tow yards for storage and the contract rate is passed on to FTB, which allows more of the proceeds to be applied to the TP's account

CONS:

- Debtor is not assessed the costs of warrant actions
- Length of time to execute warrant by CHP, can be lengthy (a few months) which may be due to turnover of personnel handling warrants (note: service has improved past 2-3 yrs)(LA only) In the Northern Region, we have found just the opposite.
- In some cases, CHP not as knowledgeable as Sheriff regarding CCP (S.A.)
- CHP does not conduct auction

5. DO YOU ANTICIPATE WARRANT SERVICES BY YOUR AGENCY TO INCREASE IN THE FUTURE?

- Yes

6. IF YOU ANTICIPATE AN INCREASE, PLEASE INDICATE ESTIMATED PERCENTAGE OF INCREASE BELOW:

\_\_\_ 5 – 10% \_\_\_\* 20 – 30% \_\_\_ 40 – 50% \_\_\_\*\* OVER 50%

\*Northern, Santa Ana and San Diego

\*\*Los Angeles

2005	Type of Asset					Executed By	
Field Office	Cash	Vehicles	Keepers	S/D Box	Other	CHP	Sheriff
Sacramento							
Oakland		10	3	2	22	1	36
San Francisco							
San Jose				1			1
Los Angeles	1			1	3	5	
Fresno	1					1	
Long Beach							
San Diego	1	5	1			7	
Santa Ana	1	3		1		3	2
<b>TOTAL</b>						17	39

2006	Type of Asset					Executed By	
Field Office	Cash	Vehicles	Keepers	S/D Box	Other	CHP	Sheriff
Sacramento		2	1			1	2
Oakland		5					5
San Francisco							
San Jose							
Los Angeles	1			1	1	3	
Fresno							
Long Beach							
San Diego		3		1		4	
Santa Ana		11		7		13	5
<b>TOTAL</b>						21	12

2007	Type of Asset					Executed By	
Field Office	Cash	Vehicles	Keepers	S/D Box	Other	CHP	Sheriff
Sacramento			1				1
Oakland		9	1	3			13
San Francisco							
San Jose							
Los Angeles	1	1		11		13	
Fresno							
Long Beach							
San Diego	1	1		1		3	
Santa Ana		2	1	4			7
<b>TOTAL</b>						16	21

2008	Type of Asset					Executed By	
Field Office	Cash	Vehicles	Keepers	S/D Box	Other	CHP	Sheriff
Sacramento							
Oakland		7				3	4
San Francisco							
San Jose							
Los Angeles				4		4	
Fresno							
Long Beach							
San Diego	2		1		1	3	1
Santa Ana	1	1	1	1		2	2
TOTAL						12	7



**EDD Warrant record  
per  
Warrant Tracking Log**

Year	Till Tap		Keeper		Personnel Prop.		Vehicle		Levy		Safe Box		EWOT		Estate		Total
	CHP	Sheriff	CHP	Sheriff	CHP	Sheriff	CHP	Sheriff	CHP	Sheriff	CHP	Sheriff	CHP	Sheriff	CHP	Sheriff	
2004	83	2	0	73	0	0	4	3	0	0	0	2	0	0	0	0	167
2005	63	1	0	61	0	4	1	6	4	0	0	1	1	0	0	2	144
2006	52	14	0	71	0	0	0	2	6	0	0	0	5	1	0	0	151
2007	17	3	0	80	0	0	0	2	0	0	0	1	0	0	0	0	103
2008	25	6	1	46	0	0	0	1	0	0	0	0	0	0	0	0	79
(5)2009	12	2	0	24	0	0	1	4	0	0	0	0	0	0	0	0	43
Total	252	28	1	355	0	4	6	18	10	0	0	4	6	1	0	2	687
<b>Ref. total</b>	<b>280</b>		<b>356</b>		<b>4</b>		<b>24</b>		<b>10</b>		<b>4</b>		<b>7</b>		<b>2</b>		<b>687</b>

**EDD Warrant record  
per  
Warrant Tracking Log**

Year	Till Tap		Keeper		Personnel Prop.		Vehicle		Levy		Safe Box		EWOT		Estate		Total
	CHP	Sheriff	CHP	Sheriff	CHP	Sheriff	CHP	Sheriff	CHP	Sheriff	CHP	Sheriff	CHP	Sheriff	CHP	Sheriff	
2004	83	2	0	73	0	0	4	3	0	0	0	2	0	0	0	0	167
2005	63	1	0	61	0	4	1	6	4	0	0	1	1	0	0	2	144
2006	52	14	0	71	0	0	0	2	6	0	0	0	5	1	0	0	151
2007	17	3	0	80	0	0	0	2	0	0	0	1	0	0	0	0	103
2008	25	6	1	46	0	0	0	1	0	0	0	0	0	0	0	0	79
(5)2009	12	2	0	24	0	0	1	4	0	0	0	0	0	0	0	0	43
<b>Total</b>	<b>252</b>	<b>28</b>	<b>1</b>	<b>355</b>	<b>0</b>	<b>4</b>	<b>6</b>	<b>18</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>687</b>
<b>Ref. total</b>	<b>280</b>		<b>356</b>		<b>4</b>		<b>24</b>		<b>10</b>		<b>4</b>		<b>7</b>		<b>2</b>		<b>687</b>



# **INTERAGENCY AGREEMENTS**

6/30/08

AGREEMENT NUMBER <b>08-042/8R065003</b>
REGISTRATION NUMBER <b>08600608315564</b>

1. This Agreement is entered into between the State Agency and the Contractor named below:

STATE AGENCY'S NAME

State Board of Equalization

CONTRACTOR'S NAME

Department of California Highway Patrol

2. The term of this Agreement is: July 1, 2008 through June 30, 2010

3. The maximum amount of this Agreement is: \$ 50,000.00  
Fifty Thousand Dollars and No Cents

4. The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement:

Exhibit A – Scope of Work	3 pages
Attachment 1 – CHP Field Division Tax Seizure Coordinators	1 page
Attachment 2 – Board List of Liaisons	1 page

Exhibit B – Budget Detail and Payment Provisions	3 pages
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Exhibit C* - General Interagency Terms and Conditions	GIA101
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Check mark one item below as Exhibit D:

- ☒ Exhibit - D Special Terms and Conditions (Attached hereto as part of this 1 pages)
- ☐ Exhibit - D\* Special Terms and Conditions

Items shown with an Asterisk (\*), are hereby incorporated by reference and made part of this agreement as if attached hereto. These documents can be viewed at [www.ols.dgs.ca.gov/Standard+Language](http://www.ols.dgs.ca.gov/Standard+Language)

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

CONTRACTOR		CALIFORNIA Department of General Services Use Only
CONTRACTOR'S NAME (If other than an individual, state whether a corporation, partnership, etc.) Department of California Highway Patrol		
BY (Authorized Signature) - <i>L.A. Paolini</i>	DATE SIGNED (Do not type) 6-18-08	
PRINTED NAME AND TITLE OF PERSON SIGNING L. A. PAOLINI, Administrative Services Officer		
ADDRESS P. O. Box 942898, Sacramento, CA 94298-0001		
STATE OF CALIFORNIA		
AGENCY NAME State Board of Equalization		<input checked="" type="checkbox"/> Exempt per SCM Vol 1, 5.80, B.3.b.
BY (Authorized Signature) - <i>Roberta F. Hinchman</i>	DATE SIGNED (Do not type) 6/23/08	
PRINTED NAME AND TITLE OF PERSON SIGNING Roberta Hinchman, Contract Manager		
ADDRESS 150 N Street, MIC: 24; Sacramento, CA 95814		

EXHIBIT A  
Page 1 of 3

SCOPE OF WORK

1. The Department of California Highway Patrol (CHP) agrees to provide tax seizure warrant services to the Board of Equalization (Board) on an "as-needed" basis.
2. These services shall be provided throughout California as needed.
3. The project representatives during the term of this agreement will be:

Board of Equalization

Name: Rich Reger  
Phone: (916) 445-3043  
Fax: (916) 324-5996  
E-mail: Rich.Reger@boe.ca.gov

Department of California Highway Patrol

Name: Captain Mark Brunet  
Phone: (916) 445-0752  
Fax: (916) 323-0079  
E-mail: Mbrunet@chp.ca.gov

Direct all agreement inquiries to:

Board of Equalization

Contract and Procurement Section  
Address: 450 N Street, MIC 24  
Sacramento, CA 95814  
Phone: (916) 322-3058  
Fax: (916) 322-3184

Department of California Highway Patrol

Attention: Kathy A. Young  
Address: 444 N. Third Street, Ste. 310  
Sacramento, CA 95814  
Phone: (916) 445-0752 ext 2545  
Fax: (916) 323-0079  
E-mail: KAYoung@chp.ca.gov

4. Contacts for Service
  - A. Exhibit A, Scope of Work Attachment 1, is the CHP Field Division Tax Seizure Coordinators Listing.
  - B. Exhibit A, Scope of Work, Attachment 2, is the Board List of Liaisons.
  - C. The Board liaisons are authorized to initiate services under this Agreement with the appropriate CHP Division Office. Any changes to the Board Liaison List must be made in writing by the Board Project Representative and submitted to the CHP Project Representative.
  - D. The CHP Project Representative will be responsible for disseminating Exhibit A, Scope of Work, Attachment 2, and any changes, to the appropriate CHP Division Offices.

EXHIBIT A  
Page 2 of 3

SCOPE OF WORK (continued)

5. Procedures

- A. Each Board liaison shall submit their request to the appropriate CHP Division prior to the date services will be needed and every effort shall be made by the appropriate CHP Division Office to accommodate the request.
- B. The CHP shall complete the appropriate warrant service and submit an invoice that includes the warrant number in accordance with Exhibit B, Budget Detail and Payment Provisions.
- C. All activity conducted as the result of executing a tax warrant shall be thoroughly documented on an Arrest Investigation Report, CHP 216 and Narrative/Supplemental, CHP 556. These reports will only be released by a formal request.
- D. Because tax warrants are a court issued document, they are to be returned to the issuing Board office. The following information shall be provided to the issuing Board office:
  - 1. Accounting Statement of Amounts Collected
  - 2. Statement of All Costs Incurred by CHP
- E. The return of the warrant shall be conducted at the earliest occurrence of any of the following:
  - 1. After all duties required under the warrant are performed
  - 2. When return is requested in writing by the issuing Board office
  - 3. If no levy is conducted within 180 days of the issuance of the warrant
  - 4. Two (2) years from the date of issuance of the warrant
  - 5. Upon expiration of the time enforcement

6. Other Requirements

- A. If the CHP uniformed employee has reported to the assigned location and has worked less than four (4) hours, Board agrees to pay every assigned uniformed employee a minimum of four (4) hours overtime. Exception: This does not apply to those cases where the hours worked are part of an extended shift.

EXHIBIT A  
Page 3 of 3

SCOPE OF WORK (continued)

7. Cancellations

- A. The Board liaison will be responsible for canceling any requested services.
- B. In the event of disaster or unforeseen emergency, CHP will have the right to cancel the scheduled services under this Agreement without prior notice.
- C. The Board will not be charged for cancellations made more than twenty-four (24) hours prior to the scheduled assignment.
- D. The Board agrees that if cancellation is made within twenty-four (24) hours prior to the scheduled assignment and the assigned CHP uniformed employee(s) **cannot be notified** of such cancellation, a minimum of four (4) hours overtime will be charged for each assigned uniformed employee.
- E. The Board agrees that if cancellation is made by the Board within twenty-four (24) hours prior to the scheduled assignment and the CHP employee(s) **is notified** of such cancellation, the Board will only be charged a short notice cancellation fee of \$50.00 per assigned CHP uniformed employee.
- F. All cancellation notices to CHP must be made during normal CHP business hours of 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding State holidays.
- G. CHP agrees to make reasonable efforts to notify the affected CHP uniformed employees of the cancellation.
- H. Cancellation notices shall only be accepted by the appropriate CHP Division Office.

8. Mutual Hold Harmless Clause

It is understood and agreed that pursuant to Government Code Section 894.5, the Board and CHP shall defend, indemnify and hold harmless each other and the officers and employees of each party from all claims, suits, actions or liability for injury (as defined in Government Code 810.8) resulting from anything done or omitted to be done by that party in connection with work, responsibilities or services to be performed by that party under this Agreement.

**EXHIBIT A**  
Attachment 1

CHP FIELD DIVISION  
TAX SEIZURE COORDINATORS  
(Individual named below, or designee)

Northern Division  
Investigative Services Unit  
Lieutenant George Peck  
2485 Sonoma Street  
Redding, CA 96001-3026  
(530) 225-2715

Southern Division  
Investigative Services Unit  
Sergeant Javier Dominguez  
437 North Vermont Avenue  
Los Angeles, CA 90004-3590  
(323) 644-9550

Valley Division  
Investigative Services Unit  
Lieutenant Rick Linson  
11344 Coloma Road, #850  
Gold River, CA 95670-4465  
(916) 464-2080

Border Division  
Investigative Services Unit  
Lieutenant John Marinez  
9330 Farnham Street  
San Diego, CA 92123-1216  
(858) 650-3620

Golden Gate Division  
Investigative Services Unit  
Lieutenant Ron Lum  
1515 Clay Street, #1602  
Oakland, CA 94612  
(510) 622-4609

Coastal Division  
Investigative Services Unit  
Lieutenant Terry Tidball  
960 E. Blanco Road  
Salinas, CA 93901  
(831) 796-2100

Central Division  
Investigative Services Unit  
Lieutenant Bruce Williams  
5179 N. Gates Avenue  
Fresno, CA 93722-6414  
(559) 277-7250

Inland Division  
Investigative Services Unit  
Lieutenant Oscar Medellin  
847 E. Brier Drive  
San Bernardino, CA 92408-2820  
(909) 806-2400

**EXHIBIT A**  
Attachment 2

**BOARD OF EQUALIZATION  
LIST OF LIAISONS**

Roberta Cornell, Supervisor  
Special Procedures Section  
(916) 445-9197

Scott Able, Supervisor  
Special Procedures Section  
(916) 322-2701

Amy Everson  
Special Procedures Section  
(916) 445-0357

Dana Holmes  
Special Procedures Section  
(916) 445-0356

Russ Williams  
Special Procedures Section  
(916) 445-0358

EXHIBIT B  
Page 1 of 3

BUDGET DETAIL AND PAYMENT PROVISIONS

1. RATES

Upon completion of the requested services in a satisfactory manner, the Board agrees to reimburse CHP for actual costs for salary, benefits, overhead and vehicle mileage in effect at the time services are provided. The following are current rates:

	<u>Regular</u>	<u>Overtime</u>
Officer	\$125.72 per hour	\$83.72 per hour
Sergeant	\$152.70 per hour	\$101.69 per hour
M/C Officer	\$130.06 per hour	\$86.61 per hour
M/C Sergeant	\$157.98 per hour	\$105.21 per hour
Vehicle Mileage	\$.74 per mile	
Motorcycle Mileage	\$.78 per mile	

2. INCREASE OR DECREASE IN CHP RATES OR CHARGES

- A. It is understood by both parties that rate increases in salary and benefits are governed by collective bargaining agreements and the overhead rate is approved by the State. Written notification of increases in salaries, benefits or the overhead rate will be provided to the Board as soon as said increase information is available for dissemination by CHP.
- B. The Board agrees to pay the increase or decrease in the costs for actual services performed.
- C. The Board agrees to pay invoices for retroactive increases in salaries, benefits or overhead rates.
- D. CHP may increase the rate for mileage upon thirty (30) days prior written notice to the Board.
- E. The Board understands that billing of CHP officers' time will be from portal to portal (CHP Division Office to the Board service location and return to CHP Division Office).

3. PAYMENT FOR DAMAGED PROPERTY

- A. The Board agrees that additional charges may be assessed for CHP supplies, additional equipment utilized, damage to property repaired or replaced at CHP's expense, which are directly related to the services provided.



EXHIBIT B  
Page 2 of 3

BUDGET DETAIL AND PAYMENT PROVISIONS (continued)

3. PAYMENT FOR DAMAGED PROPERTY(continued)

B. Invoices for additional charges will be billed separately from other charges, and will be accompanied by a memorandum containing a full description of the additional charges.

4. INVOICING AND PAYMENT: For services satisfactorily rendered and upon receipt of and approval of the invoices, the Board agrees to compensate CHP for actual expenditures incurred in accordance with the rates specified herein.

Invoices shall include the Agreement Number and be submitted in duplicate not more frequently than monthly in arrears to:

Board of Equalization  
Accounting Section  
450 N Street, MIC: 23  
P. O. Box 942879  
Sacramento, CA 94279-0023

5. INVOICE EXCEPTION PROCEDURES

A. In the event the invoice is disputed by the Board, the Board shall notify CHP Accounts Receivable Unit, P. O. Box 942898, Sacramento, CA 94298-0001, in writing of the following:

1. CHP invoice number
2. CHP Tax Seizure number
3. Name and identification number of the CHP uniformed officer(s)
4. Number of hours disputed
5. Date of service
6. Location worked
7. Reason of disputed or requested credit
8. Total amount of credit requested

B. If CHP agrees that the claim is valid, it shall issue a "credit invoice". The credit invoice shall identify the dollar amount to be credited.

C. If CHP does not agree with the claim, it shall notify the Board in writing of the reason for denial of the claim.

D. Either party may request resolution of the invoice disputes under the terms of the Exhibit D, Special Terms & Conditions, Item 1, Settlement of Disputes.

EXHIBIT B  
Page 3 of 3

BUDGET DETAIL AND PAYMENT PROVISIONS (continued)

6. BUDGET CONTINGENCY CLAUSE: It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, the Board shall have no liability to pay any funds whatsoever to CHP or to furnish any other considerations under this Agreement and CHP shall not be obligated to perform any provisions of this Agreement.

If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the Board shall have the option to either: cancel this Agreement with no liability occurring to the Board, or offer an Agreement amendment to CHP to reflect the reduced amount.

EXHIBIT D  
Page 1 of 1

SPECIAL TERMS AND CONDITIONS

1. SETTLEMENT OF DISPUTES: In the event of a dispute, Contractor shall file a "Notice of Dispute" with the Chief, Administrative Support Division, of the Board in Sacramento within ten (10) days of discovery of the problem. Within ten (10) days of receipt of the Notice, the Chief, Administrative Support Division, or designee, shall meet with the Contractor and Contract Manager for purposes of resolving the dispute. The decision of the Chief, Administrative Support Division, shall be final.
2. CONFIDENTIALITY OF DATA: All financial, statistical, personal, technical and other data and information relating to the Board's operations, which is designated confidential by the Board and made available to the Contractor in order to carry out this Agreement, or which becomes available to the Contractor in carrying out this Agreement, shall be protected by the Contractor from unauthorized use and disclosure through the observance of the same or more effective procedural requirements as are applicable to the Board. The identification of all such confidential data and information as well as the Board's procedural requirements for protection of such data and information from unauthorized use and disclosure shall be provided in writing to the Contractor by the Board. The Contractor shall not, however, be required to keep confidential any data or information which is or becomes publicly available, is already rightfully in the Contractor's possession, is independently developed by the Contractor outside the scope of this Agreement, or is rightfully obtained from third parties.
3. RIGHT TO TERMINATE: This Agreement is subject to cancellation (in whole or part) upon thirty (30) days written notice. If for any reason the Board finds just cause for termination, the Board may terminate this Agreement immediately without the thirty (30) day notice. The Board shall also be relieved of any payments should Contractor fail to perform the requirements of this Agreement at the time and in the manner herein provided.
4. FORCE MAJEURE: Neither party shall be liable to the other for any delay in or failure of performance, nor shall any such delay in or failure of performance constitute default, if such delay or failure is caused by "Force Majeure." As used in this section, "Force Majeure" is defined as follows: Acts of war and acts of God such as earthquakes, floods, and other natural disasters such that performance is impossible.
5. COMPUTER SOFTWARE COPYRIGHT LAWS: Contractor certifies that it has appropriate systems and controls in place to ensure that state funds will not be used in performance of this Agreement for the acquisition, operation or maintenance of computer software in violation of copyright laws.

## AGREEMENT SUMMARY

STD 215 (Rev. 04/2002) (CHP AUTOMATED)

AGREEMENT NUMBER	AMENDMENT NUMBER
8R065003	0

☐ CHECK HERE IF ADDITIONAL PAGES ARE ATTACHED

1. CONTRACTOR'S NAME Department of California Highway Patrol		2. FEDERAL I.D. NUMBER Reimbursable services
3. AGENCY TRANSMITTING AGREEMENT Board of Equalization	4. DIVISION, BUREAU, OR OTHER UNIT	5. AGENCY BILLING CODE

6. NAME AND TELEPHONE NUMBER OF CONTRACT ANALYST FOR QUESTIONS REGARDING THIS AGREEMENT

Tracy Redifer (916) 375-2965

7. HAS YOUR AGENCY CONTRACTED FOR THESE SERVICES BEFORE? PRIOR CONTRACTOR:

☐ NO ☒ YES (If YES, enter prior contractor name and Agreement Number) Same as above  
PRIOR AGREEMENT NUMBER: 6R065003

8. BRIEF DESCRIPTION OF SERVICES - LIMIT 72 CHARACTERS INCLUDING PUNCTUATION AND SPACES

## Warrant Services

9. AGREEMENT OUTLINE (Include reason for Agreement. Identify specific problem, administrative requirement, program need or other circumstances making the Agreement necessary; include special or unusual terms and conditions.)

This is a Reimbursable Services Agreement. The Board of Equalization (BOE) shall reimburse Department of California Highway Patrol (CHP) for providing tax seizure warrant services on an "as needed" basis.

CHP Contract Coordinator: Kathy Young, Field Support Section, (916) 445-0752.

BOE Contract Coordinator: Rich Reger, Special Procedures Section, (916) 445-3043.

CSU USE ONLY

10. PAYMENT TERMS (More than one may apply.)

☐ MONTHLY FLAT RATE ☐ QUARTERLY ☐ ONE-TIME PAYMENT ☐ PROGRESS PAYMENT  
☐ ITEMIZED INVOICE ☐ WITHHOLD \_\_\_\_\_ % ☐ ADVANCE PAYMENT NOT TO EXCEED \_\_\_\_\_ or \_\_\_\_\_ %  
☒ REIMBURSEMENT/REVENUE  
☐ OTHER (Explain) \_\_\_\_\_

11. PROJECTED EXPENDITURES FUND TITLE	ITEM	F.Y.	CHAPTER	STATUTE	PROJECTED EXPENDITURES
MV Account State Trans.	2720-001-0044	1			
MV Account State Trans.	2720-001-0044	1			
MV Account State Trans.	2720-001-0044	1			

OBJECT CODE AGREEMENT TOTAL \$50,000.00

OPTIONAL USE AMOUNT ENCUMBERED BY THIS DOCUMENT \$0.00

I CERTIFY upon my own personal knowledge that budgeted funds for the current budget year are available for the period and purpose of the expenditure stated above. PRIOR AMOUNT ENCUMBERED FOR THIS AGREEMENT \$0.00

ACCOUNTING OFFICER'S SIGNATURE DATE SIGNED TOTAL AMOUNT ENCUMBERED TO DATE \$0.00

12. AGREEMENT	From	Through	TOTAL COST OF THIS TRANSACTION	BID, SOLE SOURCE, EXEMPT
Original	07/01/08	06/30/10	\$50,000.00	EXEMPT
Amendment No. 1				
Amendment No. 2				
Amendment No. 3				
TOTAL 5			50,000.00	

(Continue)

## AGREEMENT SUMMARY

STD 215 (Rev 04/2002) (CIP AUTOMATED)

## 13. BIDDING METHOD USED

- ☐ REQUEST FOR PROPOSAL (RFP)  
(Attach justification if secondary method is used)
- ☐ INVITATION FOR BID (IFB)
- ☐ USE OF MASTER SERVICE AGREEMENT
- ☐ SOLE SOURCE CONTRACT  
(Attach STD. 821)
- ☒ EXEMPT FROM BIDDING  
(Give authority for exempt status)
- ☐ OTHER (Explain)

NOTE: Proof of advertisement in the State Contracts Register or an approved form  
STD. 821, Contract Advertising Exemption Request, must be attached

SCM 3.03

## 14. SUMMARY OF BIDS (List bidders, bid amount and small business status) (If an amendment, sole source, or exempt, leave blank)

N/A

## 15. IF AWARD OF AGREEMENT IS TO OTHER THAN THE LOWER BIDDER, PLEASE EXPLAIN REASON(S) (If an amendment, sole source, or exempt, leave blank)

N/A

## 16. WHAT IS THE BASIS FOR DETERMINING THAT THE PRICE OR RATE IS REASONABLE?

N/A

## 17. JUSTIFICATION FOR CONTRACTING OUT (Check One)

☐ Contracting out is based on cost savings per Government Code  
19130(a). The State Personnel Board has been so notified.

☐ Contracting out is justified based on Government Code 19130(b).  
Justification for the Agreement is described below.

Justification:

N/A

FOR AGREEMENTS IN EXCESS OF \$5,000, HAS  
THE LETTING OF THE AGREEMENT BEEN  
REPORTED TO THE DEPARTMENT OF FAIR  
EMPLOYMENT AND HOUSING?

☐ NO ☐ YES ☒ N/A

19. HAVE CONFLICT OF INTEREST ISSUES BEEN  
IDENTIFIED AND RESOLVED AS REQUIRED  
BY THE STATE CONTRACT MANUAL  
SECTION 7.10?

☐ NO ☒ YES ☐ N/A

20. FOR CONSULTING AGREEMENTS, DID YOU  
REVIEW ANY CONTRACTOR EVALUATIONS  
ON FILE WITH THE DGS LEGAL OFFICE?

☐ NO ☐ YES ☐ NONE  
ON FILE ☒ N/A

## 21. IS A SIGNED COPY OF THE FOLLOWING ON FILE AT YOUR AGENCY FOR THIS CONTRACTOR?

A. CONTRACTOR CERTIFICATION CLAUSES

☐ NO ☐ YES ☒ N/A

B. STD. 204, VENDOR DATA RECORD

☐ NO ☐ YES ☒ N/A

## 22. REQUIRED RESOLUTIONS ARE ATTACHED

☐ NO ☐ YES ☒ N/A

## 23. ARE DISABLED VETERANS BUSINESS ENTERPRISE GOALS REQUIRED? (If an amendment, explain changes, if any)

☒ NO (Explain below) ☐ YES (If YES, complete the following)

DISABLED VETERAN BUSINESS ENTERPRISES: \_\_\_\_\_ % OF AGREEMENT

☐ Good Faith effort documentation attached if 3% goal is not reached.

☐ We have determined that the contractor has made a sincere good faith  
effort to meet the goal.

Explain:

N/A - Reimbursable Services Agreement.

## 24. IS THIS A SMALL BUSINESS CERTIFIED BY OSBCR?

☒ NO ☐ YES (Indicate Industry Group)

SMALL BUSINESS REFERENCE NUMBER

## 25. IS THIS AGREEMENT (WITH AMENDMENTS) FOR A PERIOD OF TIME LONGER THAN ONE YEAR? (If YES, provide justification)

☐ NO ☒ YES Per DGS Legal authorization.

I certify that all copies of the referenced Agreement will conform to  
the original Agreement sent to the Department of General Services.

SIGNATURE/TITLE

*LaPaoline*

Administrative Services Officer

DATE SIGNED

6/18/08



## STANDARD AGREEMENT

STL 213 (Rev. 05/03)

Dist. A <sup>Ok. and</sup> <sup>CSG</sup> 8-27-07

AGREEMENT NUMBER

EDD No. M866282

CHP No. 7R065007

REFERENCE NUMBER

71000807252346

1. This Agreement is entered into between the State Agency and the Contractor named below

STATE AGENCY'S NAME

Employment Development Department

CONTRACTOR'S NAME

California Highway Patrol

2. The term of this Agreement is: July 1, 2007 through June 30, 2009
3. The maximum amount \$ 45,000.00  
of this Agreement is: Forty-Five Thousand and no/100 Dollars.

4. The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement:

Exhibit A – Scope of Work

1 Page

Attachment A-1, CHP Tax Seizure Coordinators

1 Page

Attachment A-2, EDD Liaison list

1 Pages

Attachment A-3, Specifications

1 Page

Attachment A-4, Disbursement Request

1 Page

Attachment A-5, Return on Warrant

1 Page

Exhibit B – Payment Provision

3 Pages

- \* Exhibit C – General Terms and Conditions

GIA 101

(Number)

Exhibit D – Special Terms and Conditions

2 Pages

Items shown with an Asterisk (\*), are hereby incorporated by reference and made part of this agreement as if attached hereto.  
These documents can be viewed at <http://www.ols.dgs.ca.gov/Standard+Language/default.htm>

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

(See 2<sup>nd</sup> page for additional signature - This is a three party Agreement)

CONTRACTOR

CALIFORNIA  
Department of General  
Services

Use Only

CONTRACTOR'S NAME (If other than an individual, state whether a corporation, partnership, etc.)

California Highway Patrol

BY (Authorized Signature)

Lisa A. Paolini

DATE SIGNED

6/27/07

PRINTED NAME AND TITLE OF PERSON SIGNING

Lisa A. Paolini, Administrative Services Officer

ADDRESS

P.O. Box 942898

Sacramento, CA 94298-0001

CALIFORNIA WORKFORCE INVESTMENT BOARD

AGENCY NAME

Employment Development Department

\* (Authorized Signature)

Jeannine Fenton

DATE SIGNED

8/29/07

PRINTED NAME AND TITLE OF PERSON SIGNING

Jeannine Fenton, Chief, Procurement Section

ADDRESS

800 Capitol Mall, MIC 62-C, Sacramento, CA 95814

☐ Exempt  
per

EXHIBIT A  
(Interagency Agreement)

SCOPE OF WORK

1. This Agreement is entered into by and between the Employment Development Department, hereinafter referred to as EDD, and the California Highway Patrol hereinafter referred to as the CHP, for the purpose of providing operational procedures to all parties and reimbursement to CHP for Tax Seizure Warrant services on an "as needed" basis, which will be requested by EDD.

2. The Contract Administrators during the term of this Agreement will be:

EDD  
Maura Knobloch  
Senior Tax Compliance Representative  
Phone: (916) 464-0575

CHP  
Kathy Young  
Field Support Section  
Phone: (916) 445-0752

3. Contacts for Services

- The EDD liaison shall contact the appropriate CHP Division Office as listed on Attachment A-1, which by reference herein shall be part of this Agreement.
- Attached is Attachment A-2, which by reference herein shall be part of this Agreement and contains the name, title, and address of the EDD liaison. The EDD liaison is authorized to initiate services under this Agreement with the appropriate CHP Division Office. Any changes to the EDD liaison list must be made in writing by the EDD administrator and submitted to the CHP Administrator.
- The CHP Administrator will be responsible for disseminating the Attachment A-2 to the appropriate CHP Division Offices.

A detailed description of work to be performed and duties of all parties are described in Attachment A-3, Specifications, attached hereto and incorporated as a part of this Agreement.



CHP FIELD DIVISION  
TAX SEIZURE COORDINATORS

Northern Division Investigative Services Unit Lt. Jeff Lee & Sgt. Greg Ziegler 2485 Sonoma Street Redding, CA 96001-3026 (530) 225-2715/FAX (530) 246-3904	Southern Division Investigative Services Unit Lt. Dave Moeller & Sgt. Javier Dominguez 437 North Vermont Avenue Los Angeles, CA 90004-3590 (323) 644-9550 FAX (323) 664-8724
Valley Division Investigative Services Unit Lt. Michael Richard & Sgt. Rodney Ellison 11344 Coloma Road #850 Gold River, CA 95670-4465 (916) 464-2080/FAX (916) 635-4295	Border Division Investigative Services Unit Lt. John Martinez & Sgt. Jayne Bartholme 9330 Farnham Street San Diego, CA 92123-1216 (858) 650-3620/FAX (858) 637-7155
Golden Gate Division Investigative Services Unit Lt. Michael Maskarich & Ofcr. Olga Boenisch 1515 Clay Street, #1602 Oakland, CA 94612 (510) 622-4609/FAX (510) 622-4637	Coastal Division Investigative Services Unit Sgt. Kurt Kruse 4115 Broad Street, Suite B-10 San Luis Obispo, CA 93401-7963 (805) 549-3261/FAX (805) 542-4664
Central Division Investigative Services Unit Lt. Bruce Williams & Sgt. Ralph Castro 5179 North Gates Avenue Fresno, CA 93722-6414 (559) 277-7250/FAX (559) 277-7264	Inland Division Investigative Services Unit Lt. Matthew Guthrie & Sgt. Patrick Rowe 847 East Brier Drive San Bernardino, CA 92408-2820 (909) 806-2400/FAX (909) 383-4167

Employment Development Department

Ken Mathis, Field Program Administrative Liaison  
Fresno Branch Collection Office  
1050 "O" Street  
Fresno, CA 93721  
(559) 445-5734

Sacramento Area Collection Office

Ken Mathis, see above

\*The telephone number for Sacramento encompasses Modesto and Marysville Outstations.

San Francisco Area Collection Office

Diana Flores, Area Program Manager  
San Francisco Area Collection Office  
745 Franklin Street, Suite 400  
San Francisco, CA 94102  
(415) 929-5718

\*The telephone number for the San Francisco ACO encompasses the Oakland and San Jose Offices, and the Monterey, Capitola, Santa Rosa and Vallejo Outstations.

Riverside Area Collection Office

Janet Bowman, Area Program Manager  
Riverside Area Collection Office  
1180 Palmyrita Avenue, Suite B  
Riverside, CA 92507  
(951) 782-4287

\*The telephone number for the Riverside ACO encompasses the Anaheim, San Diego, and Escondido Offices.

Hollywood Area Collection Office

Teri Delgado, Area Program Manager  
Hollywood Area Collection Office  
4021 Rosewood Avenue, Suite 301  
Los Angeles, CA 90004  
(323) 669-7674

\*The telephone number for the Hollywood ACO encompasses the Van Nuys and Santa Fe Springs Offices and the Ventura Outstation.

SPECIFICATIONS  
(Interagency Agreement)

1. Procedures

- The EDD liaison shall submit the request to the appropriate CHP Division prior to the date services will be needed and the appropriate CHP Division Office shall make every effort to accommodate the request.
- The CHP Division Office shall complete the appropriate warrant service and submit a memorandum to Accounting Section for Reimbursable Services, CHP 472, (Attachment A-4), which by reference herein shall be part of this Agreement.
- Report - All activity conducted as the result of executing a tax warrant shall be thoroughly documented on a CHP 216, Arrest Investigation Report, and CHP 556, Narrative/Supplemental. These reports will only be released by a formal request.
- Return - Because tax warrants are not a court issued document, they are to be returned to the issuing state agency EDD. The following information shall be provided to the issuing state agency EDD along with a CHP 475, Return on Warrant for Collection of Amounts Due (Attachment A-5).

Accounting statement of amounts collected; and

A statement of all costs incurred by the Department

- Sequence of Warrant Return - The return shall be conducted at the earliest occurrence of any of the following:

After all duties required under the warrant are performed;

When return is requested in writing by the issuing agency EDD;

If no levy is conducted within 180 days of the issuance of the warrant;

Two years from the date of issuance; and

Upon expiration of the time enforcement.

2. Other Requirements

If the CHP uniformed employee has reported to the assigned location and has worked less than four (4) hours, EDD agrees to pay every assigned uniformed employee a minimum of four (4) hours overtime. (Exception: This does not apply to those cases where the hours worked are part of an extended shift.)

\*CHP 472 (Rev. 4-06) OPI 065

[illegible][illegible]

RETURN ON WARRANT FOR COLLECTION OF AMOUNTS DUE

CHP 475 (Rev. 1-05) OPI 065

TO \_\_\_\_\_

This office has acted on the Warrant described below issued by your office, \_\_\_\_\_  
State of California, Warrant for Collection of Amounts Due

Warrant Number \_\_\_\_\_ Dated: \_\_\_\_\_

Tax Debtor \_\_\_\_\_ Account Number \_\_\_\_\_

As Follows:

- ☐ Service attempted, Property not found.
- ☐ Warrant returned without service, pursuant to the instruction of \_\_\_\_\_
- ☐ Unable to service, reason: \_\_\_\_\_
- ☐ On \_\_\_\_\_, this office levied on the below described property  
Property taken into custody: \_\_\_\_\_
- ☐ This office released the property described above, upon receipt of written instruction from:  
\_\_\_\_\_ on \_\_\_\_\_
- ☐ This office, on \_\_\_\_\_, received from the above listed tax debtor the amount of \_\_\_\_\_ in compliance  
with the Warrant.
- ☐ This office, on \_\_\_\_\_, conducted a sale of the property levied on as described above, in the  
amount of \$ \_\_\_\_\_
- ☐ This office deducted from the said amount and paid the tax debtor the amount of \$ \_\_\_\_\_
- ☐ Under the exemption provided by CCP section \_\_\_\_\_
- ☐ Monies collected in excess of amount to satisfy the warrant.
- ☐ This office deducted from the said sum and paid to \_\_\_\_\_  
for the following services \_\_\_\_\_  
the amount of \$ \_\_\_\_\_
- ☐ Monies received under the above described warrant, issued by your office have been submitted to CHP accounting for  
disbursement to your agency.
- ☐ This office has charged \_\_\_\_\_ regular hours and \_\_\_\_\_ overtime hours for services rendered and a mileage of  
\_\_\_\_\_ miles.
- ☐ Other: \_\_\_\_\_

CHP case number \_\_\_\_\_ Date: \_\_\_\_\_

Levying Officer \_\_\_\_\_ I.D.# \_\_\_\_\_

Area office address: \_\_\_\_\_

EXHIBIT B  
(Interagency Agreement)

BUDGET DETAIL AND PAYMENT PROVISIONS

1. Invoicing and Payment

- A. Upon completion of the foregoing in a satisfactory manner, EDD agrees to reimburse CHP for salary, benefits, overhead, and vehicle mileage for the services provided. The rates are as follows:

	<u>Regular Time</u>	<u>Overtime</u>
a. Officer, CHP	\$97.44	\$70.64
b. Sergeant, CHP	\$118.30	\$85.76
c. Officer, CHP (M/C)	\$100.91	\$73.15
d. Sergeant, CHP (M/C)	\$122.52	\$88.82
e. Vehicle Mileage	\$.62	
f. Motorcycle Mileage	\$.93	

B. Increase or Decrease in CHP Rates or Charges

- It is understood by both parties that rate increases in salary and benefits are governed by collective bargaining agreements and the overhead rate is approved by the State. Written notification of increases in salaries, benefits, or the overhead rate will be provided to EDD as soon as said increase information is available for dissemination by CHP.
- The EDD agrees to pay the increase or decrease in the costs for actual services performed.
- The EDD agrees to pay for invoices for retroactive increases in salaries, benefits, or overhead rate.
- The CHP may increase the rate for mileage upon 30 days prior written notice to EDD.
- It is understood by EDD that billing of CHP officer's time will be from portal to portal (CHP Division Office to EDD service location and return to CHP Division Office).

C. Billing

The CHP agrees to invoice in triplicate upon completion of each tax warrant and on a monthly basis. The CHP invoices for payment will be sent to:

Employment Development Department  
1050 "O" Street  
Fresno, CA 93721  
Attn: Ken Mathis  
(559) 445-5734

EXHIBIT B  
(Interagency Agreement)

D. Invoice Exception Procedures

In the event the invoice is disputed by EDD, EDD shall notify the CHP Accounts Receivable Unit, P.O. Box 942898, Sacramento, CA 94298-0001, in writing of the following:

- CHP invoice number;
- CHP Tax Seizure Number;
- Name and identification number of the CHP uniformed officer(s);
- Number of hours disputed;
- Date of service;
- Location worked;
- Reason of dispute or requested credit; and
- The total amount of credit requested.

If CHP agrees that the claim is valid, it shall issue a "credit invoice." The credit invoice shall identify the dollar amount to be credited.

If CHP does not agree with the claim, it shall notify EDD in writing of the reason for denial of the claim.

Either party may request resolution of invoice disputes under the terms of the Dispute clause located in Exhibit D.

E. Payment of CHP Invoices

The EDD agrees payments will be made within thirty (30) days from the postmarked date of a properly submitted invoice.

3. Fund Availability

It is mutually understood between the parties that this Agreement may have been written before ascertaining the availability of congressional and legislative appropriation of funds, for the mutual benefit of both parties, in order to avoid program and fiscal delays which would occur if the Agreement were executed after that determination was made.

This Agreement is valid and enforceable only if (1) sufficient funds are made available by the State Budget Act of the appropriate State Fiscal Year(s) covered by this Agreement for the purposes of this program; and (2) sufficient funds are made available to the State by the United States Government for the Fiscal Year(s) covered by this Agreement for the purposes of this program. In addition, this Agreement is subject to any additional restrictions, limitations, or conditions enacted by the Congress and Legislature or any statute enacted by the Congress and Legislature which may affect the provisions, terms, or funding of this Agreement in any manner.

It is mutually agreed that if the Congress and/or Legislature does not appropriate sufficient funds for the program, this Agreement shall be amended to reflect any reduction in funds.

EXHIBIT B  
(Interagency Agreement)

The EDD has the option to invalidate the Agreement under the 30-day cancellation clause or to amend the Agreement to reflect any reduction of funds.

The recipient shall comply with the Single Audit Act and the reporting requirements set forth in OMB Circular A-133.



EXHIBIT D  
(Interagency Agreement)

SPECIAL TERMS AND CONDITIONS

1. Workforce Investment Act

Contractor agrees to conform to nondiscrimination provisions of the Workforce Investment Act (WIA) and other federal nondiscrimination requirements as referenced in 29 CFR, Part 37.

2. Americans with Disabilities Act

Contractor agrees to comply with the Americans with Disabilities Act (ADA) of 1990 (42 U.S.C. 12101 et seq.), which prohibits discrimination on the basis of disability, and all applicable Federal and State laws and regulations.

3. Cancellations

- This contract may be canceled in writing by either party upon thirty (30) days prior notice.
- The EDD liaison will be responsible for canceling any requested services.
- In the event of disaster or unforeseen emergency, CHP will have the right to cancel the scheduled services under this Agreement without prior notice.
- The EDD agrees that if cancellation is made within 24 hours prior to the scheduled assignment and the assigned CHP uniformed employee(s) **cannot be notified** of such cancellation, a minimum of four (4) hours overtime will be charged for each assigned uniformed employee.
- All cancellation notices to CHP must be made during normal CHP business hours of 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding legal holidays.
- The CHP agrees to make reasonable efforts to notify the affected CHP uniformed employees of the cancellation.
- The appropriate CHP Division Office shall only accept cancellation notices.

4. Termination

This Agreement may be terminated by either party by giving written notice 30 days prior to the effective date of such termination.

5. Retention of Records/Audit

The EDD and CHP shall maintain all books, documents, papers, accounting records, and other evidence pertaining to performance of this contract, but not limited to, the costs of administering the contract for a period of three (3) years after final payment under the

EXHIBIT D  
(Interagency Agreement)

contract. The State Auditor, or any duly authorized representative of the State shall have access to any books, records, and documents of either party that are pertinent to the contract for audits, examinations, excerpts, transactions, and copies thereof shall be furnished if requested.

6. Settlement of Disputes

Any dispute concerning a question of fact arising under the terms of this contract which is not resolved within a reasonable period of time by EDD and CHP employees normally responsible for the Administration of this contract, shall be brought to the attention of the EDD Contract Administrator (or designated representative) and the CHP Administrative Officer (or their designated representatives) for joint resolution. At the request of either party, a forum for discussion of the disputed item(s) will be held, at which time EDD Contract Administrator and the CHP Administrative Services Officer (or their designated representatives) shall be available to assist in the resolution by providing advice to both parties as to EDD and the CHP's policies and procedures. If agreement cannot be reached through the application of high level management attention, either party may assert its other rights and remedies within this contract or within a court of competent jurisdiction.

The rights and remedies of the state provided above shall not be exclusive and are in addition to any other rights and remedies provided by law or under the contract.

Both parties agree to continue to carry out all other responsibilities under this contract not affected by the dispute.

7. Mutual Hold Harmless Clause

In contemplation of the provisions of Section 895.4, California Government Code, each party agrees to indemnify and hold the other party harmless from all liability for damage to persons or property arising out of or resulting from acts or omissions of the indemnifying party.

8. Payment for Damaged Property

EDD agrees that additional charges may be assessed for CHP supplies, additional equipment utilized, damage to property repaired or replaced at CHP's expense, which are directly related to the services provided.

Invoices for additional charges will be billed separately from other charges, and will be accompanied by a memorandum containing a full description of the additional charges.

9. Force Majeure

Neither party shall be liable to the other for any delay in or failure of performance, nor shall any such delay in or failure of performance constitute default, if such delay or failure is caused by "Force Majeure." As used in this section, "Force Majeure" is defined as follows: Acts of war and acts of god such as earthquakes, floods, and other natural disasters such that performance is impossible.



## STANDARD AGREEMENT AMENDMENT

STL 213 A (Rev 6/03)

CHP #8R065002

☐ CHECK HERE IF ADDITIONAL PAGES ARE ATTACHED

Pages

AGREEMENT NUMBER

C0800013

REGISTRATION NUMBER

AMENDMENT NUMBER

1

1. This Agreement is entered into between the State Agency and Contractor named below:  
STATE AGENCY'S NAME  
Franchise Tax Board  
CONTRACTOR'S NAME  
California Highway Patrol
2. The term of this Agreement is July 1, 2008 through June 30, 2009, with option to renew for an additional year.
3. The maximum amount of this Agreement after this amendment is: \$116,000.00 ONE HUNDRED AND SIXTEEN THOUSAND AND NO/100 DOLLARS
4. The parties mutually agree to this amendment as follows. All actions noted below are by this reference made a part of the Agreement and incorporated herein:

By mutual agreement between the parties hereto, Agreement #C0800013, which provides Franchise Tax Board with tax seizure warrant services on an as needed basis, is hereby amended to update the Project Coordinators Contact Information and increase the service rates and as described herein:

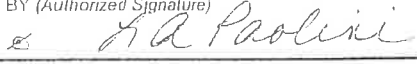

Delete from Exhibit A, SCOPE OF WORK, Page #3 and replace in its entirety with the revised Exhibit A, SCOPE OF WORK, Page #3 (New Project Coordinator Contact Information).

Delete Exhibit B, BUDGET DETAIL AND PAYMENT PROVISIONS and replace it in its entirety with the revised Exhibit B, BUDGET DETAIL AND PAYMENT PROVISIONS.

The amendment effective date is July 1, 2008.

All other terms and conditions shall remain the same.

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

CONTRACTOR		CALIFORNIA Department of General Services Use Only  <div style="border: 1px solid black; padding: 10px; text-align: center;">           APPROVED             MAR 12 2009             DEPT OF GENERAL SERVICES         </div>
CONTRACTOR'S NAME (If other than an individual, state whether a corporation, partnership, etc.) Department of California Highway Patrol		
BY (Authorized Signature) 	DATE SIGNED (Do not type) 2/5/09	
PRINTED NAME AND TITLE OF PERSON SIGNING L. A. PAOLINI, ADMINISTRATIVE OFFICER		
ADDRESS P.O. Box 942898 Sacramento, CA 94298-0001		
STATE OF CALIFORNIA		
AGENCY NAME Franchise Tax Board		
BY (Authorized Signature) 	DATE SIGNED (Do not type) 2/26/09	
PRINTED NAME AND TITLE OF PERSON SIGNING Lisa Garrison, Chief Financial Officer		
ADDRESS P.O. Box 2086 Rancho Cordova, CA 95741-2086		

☐ Exempt per

EXHIBIT A

SCOPE OF WORK (continued)

- A. FTB agrees that if cancellation is made within 24 hours prior to the scheduled assignment and the assigned CHP officer(s) cannot be notified of such cancellation, a minimum of four (4) hours overtime shall be charged for each assigned CHP officer.
  - B. FTB agrees that if cancellation is made within 24 hours prior to the scheduled assignment and CHP officer(s) is notified of such cancellation, FTB shall only be charged a short notice cancellation fee of \$50.00 per assigned CHP officer(s).
  - C. All cancellation notices to CHP must be made during normal CHP business hours of 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding legal holidays.
  - D. The FTB Liaison shall contact the appropriate CHP Division or Area office as listed on Exhibit F, which by reference herein shall be part of this agreement.
  - E. The FTB Liaison is authorized to initiate services under this agreement with the appropriate CHP Division or Area office. Any changes to the FTB Liaison must be made in writing by the FTB Administrator and submitted to the CHP Administrator.
  - F. The FTB Liaison will be responsible for canceling any requested services.
4. Project coordinators during the term of this agreement will be:

Franchise Tax Board

Field/ Complex Account Collection Bureau  
Janice Guenther  
Phone: (916) 227-5101  
Fax: (916) 855-5677

Dept. of California Highway Patrol

Sherri Colston  
Phone: (916) 327-6446 x2421  
Fax: (916) 323-0079  
Email: SColston@chp.ca.gov

Direct all agreement inquiries to:

Franchise Tax Board

Business Acquisitions Unit  
Attention: Marlene Simpson  
P. O. Box 2086, MS A374  
Rancho Cordova, CA 95741-2086  
Phone: (916) 845-5648  
Fax: (916) 843-0497

Dept. of California Highway Patrol

Captain Kyle Scarber  
P.O. Box 942898  
Sacramento, CA 94298-0001  
Phone: (916) 327-6446

## EXHIBIT B

BUDGET DETAIL AND PAYMENT PROVISIONS

1. INVOICING AND PAYMENT: For services satisfactorily rendered and upon receipt and approval of the invoices, the State agrees to compensate the Contractor for actual expenditures incurred in accordance with the rates specified herein, which is attached hereto and made a part of this Agreement.

	Regular	Overtime
	<u>Hourly Pay Rates</u>	<u>Hourly Pay Rates</u>
Officer, CHP	\$ 115.20	\$ 83.98
Sergeant, CHP	\$139.97	\$ 102.04
Officer, CHP (M/C)	\$119.18	\$ 86.88
Sergeant, CHP (M/C)	\$144.83	\$ 105.58
Vehicle Mileage	\$ .70 cents per mile	
Motorcycle Mileage	\$ .96 cents per mile	

Invoices shall include the Agreement Number and shall be submitted in triplicate monthly, in arrears, to:

Franchise Tax Board  
Fiscal Accounting  
P. O. Box 2800  
Sacramento, CA 95812-2800

2. BUDGET CONTINGENCY CLAUSE: It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, the State shall have no liability to pay any funds whatsoever to Contractor or to furnish any other considerations under this Agreement and Contractor shall not be obligated to perform any provisions of this Agreement.
3. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the option to either: cancel this Agreement with no liability occurring to the State, or offer an Agreement Amendment to Contractor to reflect the reduced amount.

## AGREEMENT SUMMARY

STD 215 (Rev 04/2002) (CHP AUTOMATED)

AGREEMENT NUMBER

AMENDMENT NUMBER

8R065002

1

☐ CHECK HERE IF ADDITIONAL PAGES ARE ATTACHED

CONTRACTOR'S NAME

2. FEDERAL I.D. NUMBER

Reimbursable services

Franchise Tax Board

3. AGENCY TRANSMITTING AGREEMENT

4. DIVISION, BUREAU, OR OTHER UNIT

5. AGENCY BILLING CODE

Department of California Highway Patrol

BSS\Contract Services Unit

08076

6. NAME AND TELEPHONE NUMBER OF CONTRACT ANALYST FOR QUESTIONS REGARDING THIS AGREEMENT

Bobby Contreras

(916) 375-2965

7. HAS YOUR AGENCY CONTRACTED FOR THESE SERVICES BEFORE? PRIOR CONTRACTOR:

☐ NO☒ YES (If YES, enter prior contractor

Same as above

PRIOR AGREEMENT NUMBER:

name and Agreement Number)

7R065004

8. BRIEF DESCRIPTION OF SERVICES - LIMIT 72 CHARACTERS INCLUDING PUNCTUATION AND SPACES

## Warrant Services

9. AGREEMENT OUTLINE (Include reason for Agreement; Identify specific problem, administrative requirement, program need or other circumstances making the Agreement necessary; include special or unusual terms and conditions.)

Reimbursable Services Agreement. AMENDMENT: Change Project Coordinator and adjust SOW Item #3, and adjust Payment Provisions. The Franchise Tax Board (FTB) shall reimburse the Department of California Highway Patrol (CHP) for expenses incurred while providing tax seizure warrant services on an "as needed" basis.

Work shall commence on the effective/start date, or upon approval by the Department of General Services (DGS), whichever is later. No work shall begin prior to that time.

## CSU USE ONLY

10. PAYMENT TERMS (More than one may apply.)

☐ MONTHLY FLAT RATE☐ QUARTERLY☐ ONE-TIME PAYMENT☐ PROGRESS PAYMENT☒ ITEMIZED INVOICE☐ WITHHOLD \_\_\_\_\_ %☐ ADVANCE PAYMENT NOT TO EXCEED☒ REIMBURSEMENT/REVENUE

\_\_\_\_\_ or \_\_\_\_\_ %

☐ OTHER (Explain)11. PROJECTED EXPENDITURES  
FUND TITLE

ITEM

F.Y.

CHAPTER

STATUTE

PROJECTED  
EXPENDITURES

MV Account State Trans.

2720-001-0044

1

MV Account State Trans.

2720-001-0044

1

MV Account State Trans.

2720-001-0044

1

OBJECT CODE

AGREEMENT TOTAL

\$116,000.00

OPTIONAL USE

AMOUNT ENCUMBERED BY THIS DOCUMENT

\$0.00

I CERTIFY upon my own personal knowledge that budgeted funds for the current budget year are available for the period and purpose of the expenditure stated above.

PRIOR AMOUNT ENCUMBERED FOR THIS AGREEMENT

\$0.00

ACCOUNTING OFFICER'S SIGNATURE

DATE SIGNED

TOTAL AMOUNT ENCUMBERED TO DATE

\$0.00

12. AGREEMENT

TERM

From

Through

TOTAL COST OF  
THIS TRANSACTION

BID, SOLE SOURCE, EXEMPT

Original

07/01/08

06/30/09

\$116,000.00

EXEMPT

Amendment No. 1

Amendment No. 2

Amendment No. 3

TOTAL \$

116,000.00

## AGREEMENT SUMMARY

STD 215 (Rev 04/2002) (CHP AUTOMATED)

## 13. BIDDING METHOD USED:

☐ REQUEST FOR PROPOSAL (RFP)  
(Attach justification if secondary method is used)☐ INVITATION FOR BID (IFB)☐ USE OF MASTER SERVICE AGREEMENT☐ SOLE SOURCE CONTRACT  
(Attach STD. 821)☒ EXEMPT FROM BIDDING  
(Give authority for exempt status)☐ OTHER (Explain)NOTE: Proof of advertisement in the State Contracts Register or an approved form  
STD 821, Contract Advertising Exemption Request, must be attached

SCM 5.80

## 14. SUMMARY OF BIDS (List bidders, bid amount and small business status) (If an amendment, sole source, or exempt, leave blank)

N/A

## 15. IF AWARD OF AGREEMENT IS TO OTHER THAN THE LOWER BIDDER, PLEASE EXPLAIN REASON(S) (If an amendment, sole source, or exempt, leave blank)

N/A

## 16. WHAT IS THE BASIS FOR DETERMINING THAT THE PRICE OR RATE IS REASONABLE?

N/A

## 17. JUSTIFICATION FOR CONTRACTING OUT (Check One)

☐ Contracting out is based on cost savings per Government Code 19130(a). The State Personnel Board has been so notified.☐ Contracting out is justified based on Government Code 19130(b). Justification for the Agreement is described below.

Justification:

N/A

FOR AGREEMENTS IN EXCESS OF \$5,000, HAS THE LETTING OF THE AGREEMENT BEEN REPORTED TO THE DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING?

☐ NO ☐ YES ☒ N/A

19. HAVE CONFLICT OF INTEREST ISSUES BEEN IDENTIFIED AND RESOLVED AS REQUIRED BY THE STATE CONTRACT MANUAL SECTION 7.10?

☐ NO ☒ YES ☐ N/A

20. FOR CONSULTING AGREEMENTS, DID YOU REVIEW ANY CONTRACTOR EVALUATIONS ON FILE WITH THE DGS LEGAL OFFICE?

☐ NO ☐ YES ☐ NONE ON FILE ☒ N/A

## 21. IS A SIGNED COPY OF THE FOLLOWING ON FILE AT YOUR AGENCY FOR THIS CONTRACTOR?

A. CONTRACTOR CERTIFICATION CLAUSES

☐ NO ☐ YES ☒ N/A

B. STD. 204, VENDOR DATA RECORD

☐ NO ☐ YES ☒ N/A

## 22. REQUIRED RESOLUTIONS ARE ATTACHED

☐ NO ☐ YES ☒ N/A

## 23. ARE DISABLED VETERANS BUSINESS ENTERPRISE GOALS REQUIRED? (If an amendment, explain changes, if any)

☒ NO (Explain below) ☐ YES (If YES, complete the following)

DISABLED VETERAN BUSINESS ENTERPRISES: \_\_\_\_\_ % OF AGREEMENT

☐ Good Faith effort documentation attached if 3% goal is not reached.☐ We have determined that the contractor has made a sincere good faith effort to meet the goal.

Explain:

N/A - Reimbursable Services Agreement.

## 24. IS THIS A SMALL BUSINESS CERTIFIED BY OSBCK?

☒ NO ☐ YES (Indicate Industry Group)

SMALL BUSINESS REFERENCE NUMBER

## 25. IS THIS AGREEMENT (WITH AMENDMENTS) FOR A PERIOD OF TIME LONGER THAN ONE YEAR? (If YES, provide justification)

☒ NO ☐ YES

I certify that all copies of the referenced Agreement will conform to the original Agreement sent to the Department of General Services.

SIGNATURE/TITLE

Contract Analyst

DATE SIGNED

2-9-09



## STANDARD AGREEMENT AMENDMENT

STD. 213 A (Rev 6/03)

CHP# 8R065002

☐ CHECK HERE IF ADDITIONAL PAGES ARE ATTACHED

Pages

AGREEMENT NUMBER

C0800013

REGISTRATION NUMBER

AMENDMENT NUMBER

2

1. This Agreement is entered into between the State Agency and Contractor named below:

STATE AGENCY'S NAME

Franchise Tax Board

CONTRACTOR'S NAME

California Highway Patrol

2. The term of this

Agreement is July 1, 2008 through June 30, 2010

3. The maximum amount of this \$116,000.00

Agreement after this amendment is: ONE HUNDRED AND SIXTEEN THOUSAND AND NO/100 DOLLARS

4. The parties mutually agree to this amendment as follows. All actions noted below are by this reference made a part of the Agreement and incorporated herein:

By mutual agreement between the parties hereto, Agreement #C0800013, which provides Franchise Tax Board with tax seizure warrant services on an as needed basis. The Franchise Tax Board is exercising the option to renew the contract for an additional year. The new term will be from July 1, 2008 through June 30, 2010

The amendment is effective date is July 1, 2009.

All other terms and conditions shall remain the same.

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

## CONTRACTOR

CONTRACTOR'S NAME (If other than an individual, state whether a corporation, partnership, etc.)

Department of California Highway Patrol

BY (Authorized Signature)

L. A. Anderson

DATE SIGNED (Do not type)

3.27.09

PRINTED NAME AND TITLE OF PERSON SIGNING

L. A. PAOLINI, ADMINISTRATIVE OFFICER

ADDRESS

P.O. Box 942898

Sacramento, CA 94298-0001

## STATE OF CALIFORNIA

AGENCY NAME

Franchise Tax Board

(Authorized Signature)

Lisa Garrison

DATE SIGNED (Do not type)

4.6.09

PRINTED NAME AND TITLE OF PERSON SIGNING

Lisa Garrison, Chief Financial Officer

ADDRESS

P.O. Box 2086, Rancho Cordova, CA 95741-2086

CALIFORNIA  
Department of General Services  
Use Only

☒ Exempt per: SCM Vol 1 3.03

## AGREEMENT SUMMARY

STD 215 (Rev. 04/2002) (CIP AUTOMATED)

AGREEMENT NUMBER	AMENDMENT NUMBER
8R065002	2

☐ CHECK HERE IF ADDITIONAL PAGES ARE ATTACHED

1. CONTRACTOR'S NAME Department of California Highway Patrol		2. FEDERAL I.D. NUMBER
3. AGENCY TRANSMITTING AGREEMENT Franchise Tax Board	4. DIVISION, BUREAU, OR OTHER UNIT BSS\Contract Services Unit	5. AGENCY BILLING CODE 08076

6. NAME AND TELEPHONE NUMBER OF CONTRACT ANALYST FOR QUESTIONS REGARDING THIS AGREEMENT  
Bobby Contreras (916) 375-2965

7. HAS YOUR AGENCY CONTRACTED FOR THESE SERVICES BEFORE? PRIOR CONTRACTOR:  
☐ NO ☒ YES (If YES, enter prior contractor name and Agreement Number) Same  
 PRIOR AGREEMENT NUMBER: Same

8. BRIEF DESCRIPTION OF SERVICES - LIMIT 72 CHARACTERS INCLUDING PUNCTUATION AND SPACES

## Warrant Services

9. AGREEMENT OUTLINE (Include reason for Agreement; Identify specific problem, administrative requirement, program need or other circumstances making the Agreement necessary; include special or unusual terms and conditions.)

Amendment to extend term through 6/30/2010.

All other terms and conditions shall remain the same and unchanged.

## CSU USE ONLY

10. PAYMENT TERMS (More than one may apply.)

☒ MONTHLY FLAT RATE ☐ QUARTERLY ☐ ONE-TIME PAYMENT ☐ PROGRESS PAYMENT  
☒ ITEMIZED INVOICE ☐ WITHHOLD \_\_\_\_\_ % ☐ ADVANCE PAYMENT NOT TO EXCEED \_\_\_\_\_ or \_\_\_\_\_ %  
☒ REIMBURSEMENT/REVENUE  
☐ OTHER (Explain) \_\_\_\_\_

11. PROJECTED EXPENDITURES FUND TITLE	ITEM	F.Y.	CHAPTER	STATUTE	PROJECTED EXPENDITURES
MV Account State Trans.	2720-001-0044	1			
MV Account State Trans.	2720-001-0044	1			
MV Account State Trans.	2720-001-0044	1			

OBJECT CODE	AGREEMENT TOTAL	\$116,000.00
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OPTIONAL USE	AMOUNT ENCUMBERED BY THIS DOCUMENT	\$0.00
--------------	------------------------------------	--------

I CERTIFY upon my own personal knowledge that budgeted funds for the current budget year are available for the period and purpose of the expenditure stated above.	PRIOR AMOUNT ENCUMBERED FOR THIS AGREEMENT	\$0.00
--	--	--------

ACCOUNTING OFFICER'S SIGNATURE	DATE SIGNED	TOTAL AMOUNT ENCUMBERED TO DATE	\$0.00
--------------------------------	-------------	---------------------------------	--------

12. AGREEMENT	TERM		TOTAL COST OF THIS TRANSACTION	BID, SOLE SOURCE, EXEMPT
	From	Through		
Original	07/01/08	06/30/09		Exempt
Amendment No. 1	07/01/08	06/30/10		Exempt
Amendment No. 2				
Amendment No. 3				
TOTAL \$			116,000.00	

## AGREEMENT SUMMARY

STD 215 (Rev 04/2002) (CHI' AUTOMATED)

## 13. BIDDING METHOD USED:

☐ REQUEST FOR PROPOSAL (RFP)  
(Attach justification if secondary method is used)☐ INVITATION FOR BID (IFB)☐ USE OF MASTER SERVICE AGREEMENT☐ SOLE SOURCE CONTRACT  
(Attach STD. 821)☒ EXEMPT FROM BIDDING  
(Give authority for exempt status)☐ OTHER (Explain)NOTE: Proof of advertisement in the State Contracts Register or an approved form  
STD. 821, Contract Advertising Exemption Request, must be attached

SCM 5.80

## 14. SUMMARY OF BIDS (List bidders, bid amount and small business status) (If an amendment, sole source, or exempt, leave blank)

N/A

## 15. IF AWARD OF AGREEMENT IS TO OTHER THAN THE LOWER BIDDER, PLEASE EXPLAIN REASON(S) (If an amendment, sole source, or exempt, leave blank)

N/A

## 16. WHAT IS THE BASIS FOR DETERMINING THAT THE PRICE OR RATE IS REASONABLE?

N/A - Reimbursable Services

## 17. JUSTIFICATION FOR CONTRACTING OUT (Check One)

☐ Contracting out is based on cost savings per Government Code 19130(a). The State Personnel Board has been so notified.☐ Contracting out is justified based on Government Code 19130(b). Justification for the Agreement is described below.

Justification:

N/A

OR AGREEMENTS IN EXCESS OF \$5,000, HAS THE LETTING OF THE AGREEMENT BEEN REPORTED TO THE DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING?

☐ NO ☐ YES ☒ N/A

19. HAVE CONFLICT OF INTEREST ISSUES BEEN IDENTIFIED AND RESOLVED AS REQUIRED BY THE STATE CONTRACT MANUAL SECTION 7.10?

☐ NO ☒ YES ☐ N/A

20. FOR CONSULTING AGREEMENTS, DID YOU REVIEW ANY CONTRACTOR EVALUATIONS ON FILE WITH THE DGS LEGAL OFFICE?

☐ NO ☐ YES ☐ NONE ON FILE ☒ N/A

## 21. IS A SIGNED COPY OF THE FOLLOWING ON FILE AT YOUR AGENCY FOR THIS CONTRACTOR?

A. CONTRACTOR CERTIFICATION CLAUSES

☐ NO ☐ YES ☒ N/A

B. STD. 204, VENDOR DATA RECORD

☐ NO ☐ YES ☒ N/A

## 22. REQUIRED RESOLUTIONS ARE ATTACHED

☐ NO ☐ YES ☒ N/A

## 23. ARE DISABLED VETERANS BUSINESS ENTERPRISE GOALS REQUIRED? (If an amendment, explain changes, if any)

☒ NO (Explain below) ☐ YES (If YES, complete the following)

DISABLED VETERAN BUSINESS ENTERPRISES: \_\_\_\_\_ % OF AGREEMENT

☐ Good Faith effort documentation attached if 3% goal is not reached.☐ We have determined that the contractor has made a sincere good faith effort to meet the goal.

Explain:

N/A

## 24. IS THIS A SMALL BUSINESS CERTIFIED BY OSBCR?

☒ NO ☐ YES (Indicate Industry Group)

SMALL BUSINESS REFERENCE NUMBER

## 25. IS THIS AGREEMENT (WITH AMENDMENTS) FOR A PERIOD OF TIME LONGER THAN ONE YEAR? (If YES, provide justification)

☐ NO ☒ YES Per DGS authority.

I certify that all copies of the referenced Agreement will conform to the original Agreement sent to the Department of General Services.

SIGNATURE/TITLE

Contract Analyst

DATE SIGNED

3-27-09

# **ALLIED AGENCIES**

## ALLIED AGENCY QUESTIONNAIRE

Department Name: **SACRAMENTO COUNTY SHERIFF'S DEPARTMENT**

Department Representative(s): Ms. Wanda Ferguson  
Commander of the Sacramento County Civil Division and  
Civil Liaison for California State Sheriff's Association

CHP Representative(s): Lt. Marty Maples  
Sergeant Alex Carrillo  
Officer Jessie Maples  
Officer Bill Garrett

Date & Time: August 10, 2009 @ 0900 Hours  
Location: Telephonic Interview at Coastal Division

**1. Does your Department serve tax seizures warrants for BOE, EDD, or FTB? If so, how many warrants per month do you serve for each agency?**

Yes, we do till taps for BOE, Writ of Executions for FTB, and Earnings Withholding Orders for EDD. The majority of our workload comes from EDD. We serve approximately 1000 wage garnishments per month.

**2. Prior to serving a levy/civil warrant, does your Department run a criminal history on the debtor? Yes / No Please explain your answer:**

No, generally we do not, unless we have officer safety concerns.

**3. What does your Department do if the debtor disputes the levy/warrant (i.e. informs you that the debt has already been settled with the taxing agency or tells you that he/she has declared bankruptcy)?**

We request a copy of their bankruptcy documents and if they don't have them, the deputy calls our office to access the PACER website. This website provides us with up to date information regarding any and all bankruptcies. If there's a stay from action, we do not seize the property.

**4. If money is seized, what does your Department do with it (i.e. do you place it in a safe, evidence system, or turn it directly over to the taxing agency/court)?**

We record the dollar amount collected into our computer system; deposit the money into our county trust account and disburse the money to the plaintiff/creditor within 30 days from the date of seizure.

**5. If property other than a vehicle is seized, what do you do with it?**

We hold on to it until we conduct the auction.

**6. If a vehicle is seized, what do you do with it (i.e. evidence tow vs. regular rotation tow vs. county yard, etc. – also, who arranges for the tow)?**

We have a couple of tow companies that have storage yards available for us and they give us a lower rate than their normal towing fees.

**7. Does your Department auction vehicle? Yes / No If so, does your Department conduct the auction or do you use a private contractor? Please explain:**

Yes, we auction off vehicles and we do the auctions ourselves. Our personnel are not specifically trained on how to do the auctions we just make sure we follow the CCP mandates. Buyers are advised that they are buying the vehicle “as is” and we make no promise of its soundness. If we seize other property like cattle we do hire a professional auctioneer.

**8. Who serves the levy/warrant for your Department (i.e. uniformed deputy, how many, etc.)?**

We use deputies for property that’s physical seized and we use process servers for court notices or bank levies

**9. When determining your cost for service, do you bill the plaintiff for regular time or overtime?**

We charge based on the fees outlined in the Government Code.

**10. Does your Department collect in advance for services? And, how is this accomplished?**

We always collect a deposit based on what the Government Code allows. The deposits are made directly to our office staff by the plaintiff.

**11. Who provides training to your Agency? And how often is training provided?**

We generally wait six months before sending our people (uniformed and non-uniformed) to the 40-hour course provided by CSSA. This gives them an opportunity to understand the process better before receiving all the technical/legal requirements. The deputies are also sent to the advanced course provided by the Riverside Sheriff’s Department. The advanced course is 24 hours long and deals with more complex matters like bankruptcies, collectable items, real estate and such. We also attend the 16-hour Annual CSSA Conference.

**12. What is your definition/interpretation of “money receptacles”?**

That’s really anywhere money is stored by the business. We don’t take money from the tip jars because that’s money that belongs to the employees not the business.

**13. List the total number of personnel assigned to your levying program and their position (i.e. 1 sergeant, 2 deputies, and 5 clerical support staff):**

We have 19 clerical people, 11 field staff (1 sergeant, 6 deputies and 4 process servers), one administrative officer, one uniformed lieutenant commander, and myself (a non-uniformed commander).

**14. Does your Department allow debtors to make “payments” at your office?**

No, because that’s not what we’re instructed to do. The levy notice instructs us to seize money or property.

**15. What liabilities are you most concerned about?**

Not following the CCP. Turning vehicles or property over to the taxing agency or the plaintiff is the greatest liability I see for your Department. Because as the levying officer you’re supposed to act as a disinterested third party

**16. Comments/Concerns:**

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## ALLIE D AGENCY QUESTIONNAIRE

Department Name: SANTA BARBARA COUNTY SHERIFF'S DEPARTMENT

Department Representative(s): Julio V. Santana, Lieutenant  
Administrative Services Division  
(805) 346-7432

CHP Representative(s): Alex Carrillo, Sergeant, Coastal Division  
Jessie Maples, Officer, Coastal Division  
(805) 549-3261

Date & Time: June 30, 2009, at 0900 hours

Location: Buellton CHP Office

**1. Does your Department serve tax seizure warrants for BOE, EDD, or FTB? If so, how many warrants per month do you serve for each agency?** Yes, we do. Although the majority of our work load is dedicated to serving levies on behalf of private plaintiffs, we serve approximately 60 to 100 Earning Withholding Orders (EWO) for the Employment Development Department per year; 2 or 3 Keeper Levies for the Board of Equalization a year; and maybe 3-5 Till Taps a year for BOE. However, this year we haven't done any levies for BOE and we don't do any at all for the Franchise Tax Board.

**2. Prior to serving a levy/civil warrant, does your Department run a criminal history on the debtor? Yes / No Please explain your answer:** No, not unless there are some real officer safety concerns that we can articulate and even then if there are we just back out of serving the warrant. Civil procedures are very different than criminal and we just feel there is too much gray area regarding this issue. I'm not aware of any statute that legally prohibits the practice, but I spoke with our county counsel and they recommend we stay away from running criminal histories. On average 95 to 98% of our cases are handled without any problems and if we suspect that there might be a problem we just back out of it completely.

**3. What does your Department do if the debtor disputes the levy/warrant (i.e. informs you that the debt has already been settled with the taxing agency or tells you that he/she has declared bankruptcy)?** We request to see their bankruptcy forms which they're required to have, if the plaintiff is listed then we request a copy of the bankruptcy and back out; if the plaintiff is not listed we seize whatever assets are indicated on the warrant and refer the debtor/defendant back to the court or taxing agency. As for the claim that it has already been settled with the taxing agency we always check with the taxing agency before we serve the warrant.

**4. If money is seized, what does your Department do with it (i.e. do you place it in a safe, evidence system, or turn it directly over to the taxing agency/court)?**

Seized currency is immediately deposited into one of our three trust fund accounts and disbursed from that account. If it's after hours, the money is placed into our office safe then deposited the next day. We don't place it into our evidence room because it is not considered evidence – it's seized assets. We also give the debtor/defendant a copy of the tally sheet which indicates how much money was seized.

**5. If property other than a vehicle is seized, what do you do with it?** We inventory the property, give the debtor a receipt, and if it's of significant value like jewelry we rent a safe deposit box until the items are auctioned. We have seized perishable items like produce in which case we rent cold storage and auction off immediately to avoid spoilage. In this area, we seize a lot of horses so we contract with equine professionals to arrange for transportation, housing, feeding, and medical necessities. Any cost incurred by us is pre-collected from the plaintiff. The plaintiff can then seek restitution from the debtor.

**6. If a vehicle is seized, what do you do with it (i.e. evidence tow vs. regular rotation tow vs. county yard, etc. – also, who arranges for the tow)?** We call our dispatch center and request a normal rotation tow. The tow company takes the vehicle back to their yard and keeps it until it's auctioned off. The plaintiff is required to pre-pay for any expenses associated with vehicle seizures. We haven't done any vehicle seizures/auctions for the three taxing agencies you deal with so we don't have to worry about using an evidence tow company to save the plaintiff any money. I can see where if you're collecting for the state you would want to use an evidence tow rate to save the state some money. That makes sense to me.

**7. Does your Department auction vehicle? Yes / No If so, does your Department conduct the auction or do you use a private contractor? Please explain:** Yes, we do one or two vehicle auctions a month. We assign two deputies to the auction and they do the three postings, track the bids, sell the vehicle, and process the paperwork. We generally do not get much of a turnout – it's usually just a handful of people if that.

**8. Who serves the levy/warrant for your Department (i.e. uniformed deputy, how many, etc.)?** Out in the field, we generally have two deputies serve the warrant. On occasion the defendant/debtor will voluntarily come into our office and pay what they owe. In these situations our clerical staff handles the service. If it's a Keeper Levy we use non-uniformed independent contractors who are usually retired law enforcement personnel. Keepers are used to collect monies coming into the business and to safeguard property like boats or planes. They're paid a flat rate and the plaintiff must pay in advance \$205.00 for 8 hours or \$325.00 for 12 hours.

**9. When determining your cost for service, do you bill the plaintiff for regular time or overtime?** Well, we don't "bill" for services. The money is collected in advance from the plaintiff based on the standard statewide fee schedule. Overtime rates do not play a factor in determining the cost. It's strictly based on the statewide standard.

**10. Does your Department collect in advance for services? And, if so, how is this accomplished?** Yes, plaintiffs are required to pay for our services in advance and they are given a price sheet which lets them know what each type of levy service cost (see attached sample). Processing of payments is handled by our clerical staff at any one of our three offices (Lompoc, Santa Maria, or Santa Barbara). With regard to Till Tap Levies, we take whatever dollar amount is specified on the warrant, we never take any additional monies to cover our cost because that has already been paid up front by the plaintiff.

**11. Who provides training to your Agency? And how often is training provided?** We send our staff to the initial 40-hour Basic Civil Course provided by the California State Sheriff's Association. Deputies are also sent to the 3-day Advanced Civil Course and we attend the annual conference.

**12. What is your definition/interpretation of "money receptacles"?** Question not asked during interview.

**13. List the total number of personnel assigned to your levying program and their position (i.e. 1 sergeant, 2 deputies, and 5 clerical support staff):** Between our three offices we have: 1 half-time lieutenant position, 1 sergeant, 4 deputies, and 9 data/clerical positions. Our clerical staff does all the data/form processing and accounting and our deputies just do the actual serving of the warrants.

**14. Does your Department allow debtors to make "payments" at your office?** We allow debtors to come into our office and pay what they owe, but we don't set-up any type of a payment plan for them. If the debtor wants to arrange for a payment plan we refer them back to the plaintiff.

**15. What liabilities are you most concerned about?** Well, our biggest liability seems to be going outside the scope of the levy instructions. Levy instructions are required to be very specific and most of the time Till Tap levies are only good for a particular point and time – like you are ordered to seize X amount of dollars on this particular date at this particular location. So, if the warrant does not specify that it is open-ended (i.e. 180 days) and you seize the money on any other day besides what is specified on the instructions you can be held liable for damages.

**16. Comments:** Lt. Santana indicated that the CHP should consider serving Earnings Withholding Orders for EDD since this process generates considerable revenue. After the initial fee of \$30.00, the Santa Barbara Sheriff's Department receives a flat \$10.00 fee for each and every check they process between the debtor's employer and EDD. He also recommended consolidating our levy program into one centralized location where uniformed members would just serve the warrant and non-uniformed personnel could process the administrative portion (i.e. tracking cases, compiling ready to serve packets with all the necessary forms for each levy, collection of fees, and accounting).

*Information Services Division – Civil Bureau  
Santa Barbara County Sheriff Department*

*RE: VEHICLE SALES*

- 1. Cash, Cashier's Checks, Bank checks, Money Orders Only – NO PERSONAL CHECKS.*
- 2. Successful bidder will be required to deposit 10% or more of the successful bid or \$2500.00 whichever is greater and be required to come to the office by 1400 hours (2:00 pm) with remaining balance.*
- 3. Vehicle will be sold AS IS at location of auction. Do Not allow prior owner to post anything on car. Prior owner can pass out fliers but Santa Barbara Sheriff Office can not sanction fliers.*
- 4. Prepare white tablet for bidder information: Name, CDL, Address and Immediate phone.*

*Info re Vehicle Sales*

## **Collecting Your Judgment**

Collecting a money judgment can be difficult. You must give the Sheriff specific instructions regarding the type of levy you want. You must know where the defendant works, banks, operates a business, or possibly the make and year of their vehicle. Sheriff's Department employees are forbidden by law to give legal advice, and the following are only general guidelines provided to assist you.

### **ORDER FOR APPEARANCE**

**\$30.00**

If you are unaware of the defendant's assets or the location of their assets, you may return to the court that issued the judgment and request an ORDER OF APPEARANCE OF JUDGMENT DEBTOR. This order, after being served upon the defendant, requires the defendant to appear in court to answer questions about their assets. If they do not appear, the court will issue a warrant for their arrest. Your instructions for service must contain the defendant's address.

### **EARNINGS WITHHOLDING ORDER**

**\$30.00**

An *EARNINGS WITHHOLDING ORDER* requires an employer to send to the Sheriff a percentage of the defendant's salary, as specified by law. The monies collected by the defendant's employer are sent to the Sheriff's Department and disbursed as collected, after taking out a \$10.00 disbursement fee for handling the monies. This fee amount is then added back into the amount to be collected. Interest will also be added into the amount to be collected. The employer has 15 days to send in an "employer's return." A copy of this will be mailed to the plaintiff or plaintiff's attorney. An EARNINGS WITHHOLDING ORDER remains in effect until the judgment is satisfied in full.

### **BANK GARNISHMENT**

**\$30.00**

A defendant's bank account may be garnished. The name and address of the bank are required in your instructions to the Sheriff. Most banks will not withhold funds unless the name on the account is exactly the same as it appears on the Writ of Execution. Though not required, the account number may assist the bank in locating the defendant's account.

### **VEHICLE LEVY**

**\$700.00**

A vehicle belonging to the defendant and in their possession may be levied upon and sold at public auction. Your instructions to the Sheriff must contain the make, year, license number and location of the vehicle. If the defendant has but one vehicle, he is entitled to an automatic \$1,900.00 exemption. This means that the bidding starts at the \$1,900.00 exemption, plus monies owed to the lien holder and all costs incurred. If the minimum bid is not received, the vehicle must be returned to the defendant.

### **TILL TAP LEVY**

**\$85.00**

If the defendant is a business and has a cash till on the premises, you may instruct the Sheriff to execute a "till tap" levy. Monies of the defendant may be removed from the till and paid to you. Instructions to the Sheriff require the name and address of the defendant's business.

#### **KEEPER LEVY**

**Advanced Deposit: 8 Hours \$205.00, 12 Hours \$325.00**

If the defendant is a business and takes in payment for services or merchandise, you may instruct the Sheriff to execute a Keeper Levy. With installation of Sheriff's keeper personnel at the business, business assets and monies received come under the control of the Sheriff. The name on the writ must be exactly the same as the name of the business and the defendant must own the business. The name and address of the business are necessary to complete the instructions.

#### **SPECIAL NOTICE**

We understand that you are eager to remain abreast of the status of your case. Once you have left your case for processing however, please be patient. You will be informed when we have information for you. In the case of a bank or wage levy, you will receive a copy of the bank or employer's answer. In the case of a vehicle, till tap or keeper, you will be informed by phone. Check with your local library or bookstore for more detailed information.

#### **DISCLAIMER**

**THE ABOVE IS ONLY A GUIDE, AND IS NOT TO BE CONSTRUED AS LEGAL ADVICE. FURTHER, THERE IS NO GUARANTEE OR WARRANTY AS TO THE CURRENCY OF THE INFORMATION PRESENTED**



## ALLIED AGENCY QUESTIONNAIRE

Department Name: Los Angeles County Sheriff's Department

Department Representative(s): Sergeant John Fernandez

CHP Representative(s): Sergeant Alex Carrillo

Date & Time: 08/13/09 1400

**1. Does your Department serve tax seizures warrants for BOE, EDD, or FTB? If so, how many warrants per month do you serve for each agency?**

LASD serves warrants for all three agencies but mostly for EDD and FTB.

**2. Prior to serving a levy/civil warrant, does your Department run a criminal history on the debtor? Yes / No Please explain your answer:**

They do not run criminal histories prior to serving warrants due to the matter being "Civil." They occasionally will run a criminal history prior to serving an eviction notice because the service is in person.

**3. What does your Department do if the debtor disputes the levy/warrant (i.e. informs you that the debt has already been settled with the taxing agency or tells you that he/she has declared bankruptcy)?**

Only after verification of settlement or bankruptcy, they will stop service of a warrant.

**4. If money is seized, what does your Department do with it (i.e. do you place it in a safe, evidence system, or turn it directly over to the taxing agency/court)?**

Seized money is placed into the County General Fund directly after service of the warrant.

**5. If a vehicle is seized, what do you do with it (i.e. evidence tow vs. regular rotation tow vs. county yard, etc. – also, who arranges for the tow)?**

Vehicles are seized using the Department's contract (rotation) tow. Vehicles are taken to the contract tow yard. A LASD storage form is used and not a CHP 180 form.

**6. Does your Department auction vehicle? Yes / No If so, does your Department conduct the auction or do you use a private contractor? Please explain:**

Yes/ The Deputies conduct the auctions.



**7. Who serves the levy/warrant for your Department (i.e. uniformed deputy, how many, etc.)?**

Deputies in uniform serve all Tax Seizure warrants.

**8. Does your Department collect in advance for services? And, how is this accomplished?**

Services for Tax Seizures warrants are collected for in advance.

**9. Who provides training to your Agency? And how often is training provided?**

LASD provides their own Tax Seizure training. The training is conducted as needed.

**12. What is your definition/interpretation of “money receptacles”?**

LASD seizes from “anything” but from an individuals pocket.

**13. List the total number of personnel assigned to your levying program and their position (i.e. 1 sergeant, 2 deputies, and 5 clerical support staff):**

72 uniformed / 67 civilians

Commanded by 1 Lieutenant, 12 sergeants and 10 corporals.

## ATTACHMENT LIEN NOTICE

**IMPORTANT**— Read instructions on back before filling out form.

This notice is presented to the Department of Motor Vehicles for filing pursuant to California Code of Civil Procedure, Section 488.385.

1. COURT AND ADDRESS	5. VEHICLE IDENTIFICATION
2. TITLE AND NUMBER OF CASE (ABBREVIATED)	a. License No.
3. NAME AND ADDRESS OF DEFENDANT-DEBTOR (IF AN INDIVIDUAL, LAST NAME FIRST)	b. Make
4. NAME AND ADDRESS OF PLAINTIFF-LIENOR (IF AN INDIVIDUAL, LAST NAME FIRST)	c. Identification No.
	6. FEE
	S/R

7. NOTICE IS:

- A. ☐ Plaintiff has acquired an attachment lien on the motor vehicle/or vessel (as defined in the Vehicle Code) required to be registered, belonging to defendant pursuant to Title 6.5 (commencing with Section 481.00) of Part 2 of the Code of Civil Procedures, a writ of attachment having been issued by the court on \_\_\_\_\_  
 DATE
- B. ☐ By order of the court dated \_\_\_\_\_ plaintiff no longer has an attachment lien on the equipment of defendant. The notice originally filed with the Department of Motor Vehicles File No. \_\_\_\_\_ is hereby terminated. DATE
- C. ☐ Plaintiff no longer claims an attachment lien on the equipment of defendant or the lien has been satisfied. The notice originally filed with the Department of Motor Vehicles File No. \_\_\_\_\_ is therefore terminated. DATE
- D. ☐ By order of the court dated \_\_\_\_\_ the notice of attachment lien originally filed with the Department of Motor Vehicles File No. \_\_\_\_\_ is amended as set forth on the attached page. DATE

8. I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

THIS SPACE FOR USE OF  
 DEPARTMENT OF MOTOR VEHICLES

LEVYING OFFICER

DATE

BY: (SIGNATURE)

TITLE

9.

**Return Copy To**

Name  
 Address  
 City, State  
 Zip Code

*SUBMIT IN DUPLICATE*

## **INSTRUCTIONS FOR COMPLETING FORM**

1. PLEASE TYPE THIS FORM USING BLACK TYPEWRITER RIBBON.
2. IF THE SPACE PROVIDED FOR ANY ITEM IS INADEQUATE:
  - a. Note "Cont'd." in the appropriate space(s).
  - b. Continue the item(s) preceded by the Item No. on an additional 8 1/2" x 11" sheet.
  - c. Head each additional sheet with the Defendant-Debtor's name appearing in Item No. 3 of the form. Be sure to attach a copy of the additional sheet to each copy of the form.

**NOTE:** A copy of the Court Order should not accompany the Notice of Attachment Lien. The fact that the court has entered an order for issuance of a Writ of Attachment is indicated by the signature of the levying officer.

3. & 4. Please enter name and complete address, including Zip Code of the Defendant and Plaintiff.
5. The minimum information necessary to identify the vehicle is:
  - a. License
  - b. Make
  - c. Identification Number

If more than one vehicle or vessel, a separate list may be attained.

6. FILING FEE: Enclose the filing fee for each vehicle, payable to the Department of Motor Vehicles.
7. Be sure to indicate the type of notice being filed by checking the appropriate box in Item No. 7.
8. SIGNATURES: Before mailing, be sure that the Attachment Lien Notice has been signed.
9. Send the ORIGINAL AND ONE COPY of the form to the Department of Motor Vehicles, P.O. Box 825869, Sacramento, CA 94269-0001, with the correct filing fee. The original will be retained by the Department of Motor Vehicles office. The copy will be returned with the filing date, time and file number stamped thereon. Indicate the name and mailing address of the person to whom the copy is to be returned in item number 9 on the front side of this form.

### **ADDITIONAL INFORMATION**

Upon receipt of the Notice of Attachment, the Department will, within 30 days, notify the levying officer of the names and addresses of the legal and registered owners as reflected by the Department's records.

### **EXTENSION OF ATTACHMENT AND LIEN NOTICE**

The Attachment will expire at the end of three years unless the Department receives a Notice of Extension before expiration. (A completed Attachment Lien Notice with box 7 (D) marked and completed, and a copy of the Court Order or Extension.)

### **RELEASE OF ATTACHMENT**

The levying officer shall release the Attachment upon receipt of a certified copy of the Court Order or by a written direction of the Plaintiff.



## ALLIED AGENCY QUESTIONNAIRE

Department Name: Kern County Sheriff's Department

Department Representative(s): Lt. Dennis Smithson  
Legal Processing Technician Kammi Sargent

CHP Representative(s): Lt. Marty Maples

Date & Time: 08/03/2009 @ 1000 hours

Location: Telephone Interview

**1. Does your Department serve tax seizures warrants for BOE, EDD, or FTB? If so, how many warrants per month do you serve for each agency?**

Yes - upon request. A lot of wage garnishments for EDD (worth approx. 1.5 million dollars per year). Also conducts/installs approx. 5 keepers per year.

Deputy makes initial contact with debtor and installs keeper. Keeper may be a Sheriff's Aid (non-uniformed/not armed employee) or a non-County/contract employee. Keeper does not handle cash - only watches register. Deputy will return to take the cash.

**2. Prior to serving a levy/civil warrant, does your Department run a criminal history on the debtor? Yes / No Please explain your answer:**

No - the only time you would consider running a criminal history is when you have an officer safety issue. This is why you always send two employees. If you run criminal histories, you would need to be careful to not disclose any of the information outside of the Department.

**3. What does your Department do if the debtor disputes the levy/warrant (i.e. informs you that the debt has already been settled with the taxing agency or tells you that he/she has declared bankruptcy)?**

Report back to the complainant (tax agency) and ask for direction. Inform debtor that if they are not telling the truth, they may be in contempt. Ask for bankruptcy paperwork. Also, CHP should subscribe to PACERS (website that tracks/monitors bankruptcy court records).

**4. If money is seized, what does your Department do with it (i.e. do you place it in a safe, evidence system, or turn it directly over to the taxing agency/court)?**

Seized cash is deposited directly into the County's bank account. Money is held for 10

days prior to being transferred to tax agency. Property goes into a safe. The evidence system is not used.

\* The benefit for CHP to deposit cash directly into the bank (as the State Police did) is to begin drawing interest.

**5. If property other than a vehicle is seized, what do you do with it?**

Place in safe (i.e. jewelry).

**6. If a vehicle is seized, what do you do with it (i.e. evidence tow vs. regular rotation tow vs. county yard, etc. – also, who arranges for the tow)?**

Contract tow is used. Vehicle is stored inside. Tax agency pays all fees upfront (refer CCP Chapter 17....\$830.00 includes 10 days of storage fees). If more money is needed, Sheriff's Department contacts tax agency and requests additional funds.

**7. Does your Department auction vehicle? Yes / No If so, does your Department conduct the auction or do you use a private contractor? Please explain:**

Yes - not concerned with liability - refer to "Terms and Conditions" attachment.

**8. Who serves the levy/warrant for your Department (i.e. uniformed deputy, how many, etc.)?**

Two deputies. One can be a Sheriff's Aid.

**9. When determining your cost for service, do you bill the plaintiff for regular time or overtime?**

Billed strictly per CCP Chapter 17. May be an additional cost for keepers depending on hours/distance.

\* Although Sheriff's Departments use the CCP to determine initial cost, the final cost can vary from county to county (sounds like there's not a lot of consistency).

**10. Does your Department collect in advance for services? And, how is this accomplished?**

Yes - tax agency deposits money up-front.

**11. Who provides training to your Agency? And how often is training provided?**

California State Sheriff's Association. Basic course is 40 hours, Advanced course is an additional three days. Advanced course is recommended only for supervisors and clerical.

**12. What is your definition/interpretation of “money receptacles”?**

Cash register - stick strictly to the warrant instructions. Definitely no tip jars and no safe (unless specified in instructions). Also, certain moneys are off limit (such as lotto money - does not belong to the business).

**13. List the total number of personnel assigned to your levying program and their position (i.e. 1 sergeant, 2 deputies, and 5 clerical support staff):**

1 lieutenant, 1 sergeant, 1 senior deputy, 4 deputies, 2 accountants, 9 additional non-uniform/clerical staff.

**14. Does your Department allow debtors to make “payments” at your office?**

Yes - as long as the case remains open.

**15. What liabilities are you most concerned about?**

Deputies acting outside the scope of civil procedures.

**16. Comments/Concerns:**

It was recommended that our officers who are involved in the program attend the 40 hour Basic Course. Although it involves other aspects of civil law, it provides an overview of civil procedures/potential liabilities/best practices. It was also recommended that our Statewide Coordinator (Valerie) attend both the Basic and Advanced Courses. Courses are taught in Sacramento or Riverside. Two Basic Courses and Two Advanced Courses are taught per year. The next Basic Course begins November 16<sup>th</sup>. There is no legal requirement to attend the Basic Course prior to conducting tax seizures. It's a liability issue on the part of the law enforcement agency. It should be a departmental policy.

Deputies and Sheriff's Aids who serve warrants are uniformed. Vehicles are either marked are unmarked Crown Vics.





## ALLIED AGENCY QUESTIONNAIRE

Department Name: Kings County Sheriffs Office  
Department Representative(s): Sergeant Lee Reynolds  
CHP Representative(s): Sergeant Freddy Aguirre  
Date & Time: July 9, 2009  
Location: Telephonic

**1. Does your Department serve tax seizures warrants for BOE, EDD, or FTB? If so, how many warrants per month do you serve for each agency?**

EDD only. 2007 (7) warrants / 2008 (21) warrants / 2009 (62) warrants y-t-d.

**2. Prior to serving a levy/civil warrant, does your Department run a criminal history on the debtor? Yes / No Please explain your answer:**

No. This is a civil matter. If necessary, KCSO will run locally through the Hanford P.D. database, otherwise, will not serve the warrant.

**3. What does your Department do if the debtor disputes the levy/warrant (i.e. informs you that the debt has already been settled with the taxing agency or tells you that he/she has declared bankruptcy)?**

If the debtor states the debt has been settled, KCSO will serve the warrant and tell the debtor to contact taxing agency to settle the dispute. If the debtor claims bankruptcy *and presents proper bankruptcy documents*, KCSO will not serve the warrant. If the debtor cannot present bankruptcy documents, KCSO will serve the warrant and advise the debtor to contact the taxing agency to settle the dispute.

**4. If money is seized, what does your Department do with it (i.e. do you place it in a safe, evidence system, or turn it directly over to the taxing agency/court)?**

Any monies are deposited into a trust fund in the General Treasury of Kings County. If the money is a third-party check, it's held for ten days so the check can clear. The money is then sent to the taxing agency via check.

**5. If property other than a vehicle is seized, what do you do with it?**

Property is placed in our evidence locker. KCSO does not appraise any property. Property is auctioned off by KCSO and any monies handled per question #4.

**6. If a vehicle is seized, what do you do with it (i.e. evidence tow vs. regular rotation tow vs. county yard, etc. – also, who arranges for the tow)?**

KCSO will use one of two regular rotation tows that will handle and also allow the auction at their tow yard.

**7. Does your Department auction vehicle? Yes / No If so, does your Department conduct the auction or do you use a private contractor? Please explain:**

Yes, KCSO will conduct the auction at the respective tow yard including the required postings/notifications.

**8. Who serves the levy/warrant for your Department (i.e. uniformed deputy, how many, etc.)?**

One civil employee in civilian attire and in an unmarked county vehicle.

**9. When determining your cost for service, do you bill the plaintiff for regular time or overtime?**

Since this is a service, a fee, based on the Civil Code rate, is collected in advance from the taxing agency.

**10. Does your Department collect in advance for services? And, how is this accomplished?**

Yes. See question #10.

**11. Who provides training to your Agency? And how often is training provided?**

We send our personnel to the State Sheriffs Association annual one-week basic course. This one-week course also includes training in other civil related subjects, not just tax seizure. Our personnel are then sent to the Associations 3-day advanced course. Again, this 3-day course includes other civil training besides the tax seizure training. After these initial training sessions are provided, our personnel are sent to an annual Civil Seminar class for refresher training, which includes tax seizure.

**12. What is your definition/interpretation of “money receptacles”?**

Any place that the business keeps cash for business purposes which includes cash registers, safes, drawers, pockets and also tip jars if used for conducting business.

**13. List the total number of personnel assigned to your levying program and their position (i.e. 1 sergeant, 2 deputies, and 5 clerical support staff):**

(1) Sergeant, (1) Senior Deputy and 2 ½ Clerical personnel.

**14. Does your Department allow debtors to make “payments” at your office?**

Yes, but not at the cost of the levy, meaning, the debtor can come by the office and make a payment towards the tax liability, but our department will continue to respond to the place of business until the total debt is satisfied or the warrant expires.

**15. What liabilities are you most concerned about?**

Lawsuits from the debtors and making sure the warrant instructions are followed to the letter.

**16. Comments/Concerns:**



## ALLIED AGENCY QUESTIONNAIRE

Department Name: Tulare County Sheriffs Office

Department Representative(s): Maribel Dorado,  
Supervisor of the Civil Clerk Dept.  
559-733-6218

CHP Representative(s): Sergeant Freddy Aguirre, Hanford Area  
559-582-0231

Date & Time: July 3, 2009, 1405 hours

Location: Telephonic

**1. Does your Department serve tax seizures warrants for BOE, EDD, or FTB? If so, how many warrants per month do you serve for each agency?**

BOE only and approximately 5 per YEAR.

**2. Prior to serving a levy/civil warrant, does your Department run a criminal history on the debtor? Yes / No Please explain your answer:**

NO! This is a civil subpoena and not criminal. If there was some type of safety concerns involved, the warrant would not be served.

**3. What does your Department do if the debtor disputes the levy/warrant (i.e. informs you that the debt has already been settled with the taxing agency or tells you that he/she has declared bankruptcy)?**

If the debtor states the matter has been settled, TCSO will take the money and inform the debtor to contact BOE to resolve the dispute.

If the debtor states they have declared bankruptcy, TCSO will ask to see the bankruptcy documents and if presented, will not serve the warrant. If the debtor does not have the documents, TCSO will attempt to contact the bankruptcy court to verify, otherwise, they will serve the warrant.

**4. If money is seized, what does your Department do with it (i.e. do you place it in a safe, evidence system, or turn it directly over to the taxing agency/court)?**

Money is placed in the Tulare County Civil Trust account, converted to a check (if money seized is in the form of a third party check, it is held for ten days to make sure the check clears) and sent to BOE.

**5. If property other than a vehicle is seized, what do you do with it?**

The property is stored in TCSO's evidence/property vault. TCSO will contract with an appraiser to appraise the property. TCSO will then contract with an auctioneer to auction off the appraised property. All costs are charged to the taxing agency.

**6. If a vehicle is seized, what do you do with it (i.e. evidence tow vs. regular rotation tow vs. county yard, etc. – also, who arranges for the tow)?**

TCSO has not seized a vehicle since I've been here. TCSO would arrange for a tow. TCSO has a tow contract for civil matters.

**7. Does your Department auction vehicle? Yes / No If so, does your Department conduct the auction or do you use a private contractor? Please explain:**

TCSO has never seized a vehicle. If necessary, TCSO would contract with an auction company.

**8. Who serves the levy/warrant for your Department (i.e. uniformed deputy, how many, etc.)?**

TCSO Sergeant in civilian attire with weapon and badge, unmarked vehicle.

**9. When determining your cost for service, do you bill the plaintiff for regular time or overtime?**

Regular time if between 0800-1700 hours, overtime if after hours.

**10. Does your Department collect in advance for services? And, how is this accomplished?**

Yes. TCSO requests a deposit in advance. Deposit is an estimate for cost of service (i.e., hours to serve warrant, personnel used, mileage, etc.) Any monies remaining are returned to BOE.

**11. Who provides training to your Agency? And how often is training provided?**

TCSO provides the initial training as well as the annual refresher training. All training is informal.

**12. What is your definition/interpretation of "money receptacles"?**

Cash register ONLY.

**13. List the total number of personnel assigned to your levying program and their position (i.e. 1 sergeant, 2 deputies, and 5 clerical support staff):**

1 sergeant, 2 civil deputies, 1 clerical.

**14. Does your Department allow debtors to make "payments" at your office?**

Yes, they are allowed to make arrangements to pay at TCSO.

**15. What liabilities are you most concerned about?**

Officer safety; lawsuits from not following the directions on the warrant.

**16. Comments/Concerns:**

None.





## ALLIED AGENCY QUESTIONNAIRE

Department Name: San Luis Obispo Sheriff's Department

Department Representative(s): Deputy Gary Anderson

CHP Representative(s): Sgt A. Carrillo  
Officer W. Garrett

Date & Time: 08/03/09 1300

Location: Telephonic

**1. Does your Department serve tax seizures warrants for BOE, EDD, or FTB? If so, how many warrants per month do you serve for each agency?**

50-60 Wage garnishments which are mainly paperwork to garnish 25% of an employee's pay – Perform 1 Keeper a day Mon-Fri – Some Till taps, but not many. Will serve for all 3 agencies but most is for private collection agencies.

**2. Prior to serving a levy/civil warrant, does your Department run a criminal history on the debtor? Yes / No Please explain your answer:**

Does not run criminal histories due to warrants not being "criminal" but on occasion will run for "Officer Safety" if deputies have specific reasons to do so, must articulate why.

**3. What does your Department do if the debtor disputes the levy/warrant (i.e. informs you that the debt has already been settled with the taxing agency or tells you that he/she has declared bankruptcy)?**

On a till-tap will stop if debtor can prove with paperwork they are in bankruptcy proceedings. On other services like wage garnishments will proceed and serve.

**4. If money is seized, what does your Department do with it (i.e. do you place it in a safe, evidence system, or turn it directly over to the taxing agency/court)?**

1. count money with debtor 2. take money to office and give to an accounting clerk 3. place money in safe until next day 4. take money to county auditor until all checks clear bank (usually within 15 days) 5. send money to agency who issued the warrant

**5. If property other than a vehicle is seized, what do you do with it?**

Never taken any.

**6. If a vehicle is seized, what do you do with it (i.e. evidence tow vs. regular rotation tow vs. county yard, etc. – also, who arranges for the tow)?**

Use a rotation tow with a secure yard – utilize a unit specific 180 type form

**7. Does your Department auction vehicle? Yes / No If so, does your Department conduct the auction or do you use a private contractor? Please explain:**

The auction is conducted by a deputy. Notices are posted in 3 locations usually 1 at the court house and 2 in the city where the auction will take place.

**8. Who serves the levy/warrant for your Department (i.e. uniformed deputy, how many, etc.)?**

Plain clothes deputy – it is the policy of the current and former Sheriff to not embarrass the public while serving the warrants.

**9. When determining your cost for service, do you bill the plaintiff for regular time or overtime?**

Regular time only – utilizing the Fee schedule in the Govt Code.

**10. Does your Department collect in advance for services? And, how is this accomplished?**

Always receive deposit – this is required or no service is attempted.

**11. Who provides training to your Agency? And how often is training provided?**

Some internal training – attend state sheriff civil organization training and conferences

**12. What is your definition/interpretation of “money receptacles”?**

Any register, box (even shoe box), drawer or safe. Will not take money from tip jar or pockets – even if all business money is handled through the pocket (i.e. making change).

**13. List the total number of personnel assigned to your levying program and their position (i.e. 1 sergeant, 2 deputies, and 5 clerical support staff):**

4 deputies, 3 ½ clerks, 1 Sergeant, 1 Commander (the Sgt & Commander also supervise other units as well)

**14. Does your Department allow debtors to make “payments” at your office?**

As a practice no – but if someone shows up and wants to pay of the debt they will accept it. No deals will be made in the field.

**15. What liabilities are you most concerned about?**

Collecting money from the wrong business entity (i.e. sole proprietorship now a corporation or partnership.

**16. Comments/Concerns:**

None.

# **FEE SCHEDULE**

## FEE AND DEPOSIT SCHEDULE

PROCESS	FEE	DEPOSIT	GOVT. CODE
<b>AFFIDAVIT AND ORDER</b>	\$30.00		26721
<b>ARREST</b> ~ see Bench Warrant			
<b>ASSESSMENT FEE ON DISBURSEMENTS</b>	\$10.00		26746
<b>ATTACHMENT WRITS</b>			
Automobiles and Non-Equipment Trucks	\$30.00		26721
plus check payable to DMV	\$15.00		488.385(b) CCP
Release of DMV Attachment Lien after 3 year attachment lien expires	\$30.00		26742
plus check made payable to DMV (CCP 488.385 (b))	\$15.00		488.385 CCP
Equipment on AT-1, include trucks etc. used as equipment	\$30.00		26721
plus check payable to Secretary of State (1 or 2 pages)	\$10.00		2104 CCP
Release of AT-1 after 3 year attachment lien expires	\$30.00		26742
plus check payable to Secretary of State (1 or 2 pages)	\$10.00		12194
Farm Products or Inventory	\$30.00		26721
plus check Payable to Secretary of State (1 or 2 pages)	\$10.00		2104 CCP
Mobile Homes, etc.	\$30.00		488.385(b) CCP
plus check payable to Department of Housing	\$15.00		488.385(b) CCP
Release of lien after 3 year attachment lien expires	\$30.00		26742
plus check payable to Department of Housing (CCP 488.385 (b))	\$15.00		488.385 (b) CCP
Real Property Attachment ~ see Real Property			
<b>AUTOMOBILE LEVY</b> ~ see Personal Property Levy or Attachment Writs			
<b>BANK LEVY</b> (served by Sheriff or Process Server)	\$30.00		26721
Levy on Safe Deposit Box (additional fee after receipt of MOG)	\$125.00		26723
Bank's fee to Drill Safe Deposit Box	Actual Cost		26748
<b>BENCH WARRANT</b> (FTA on Subpoena or Court Order)			
Receive and Process Warrant	\$30.00	\$105.00	26744.5
Cancel the Service of the Warrant	\$28.00		26744.5
Unable to Locate Person After Due Diligence	\$60.00		26744.5
Arrest, which shall include Arrest & Release on Promise to Appear	\$75.00		26744.5
<b>BOOK LEVY</b> - On Property Held by Levying Officer	\$30.00		26734
<b>BUSINESS LEVY</b> - see Keeper Levy			
<b>CANCELLATION OF SERVICE</b> prior to completion	\$28.00		26736
<b>CERTIFICATION OF CORRECTION</b> - CVC 40616	\$15.00		26746.1
<b>CERTIFIED MAIL</b> - Return Receipt Requested	Actual Cost		26748
<b>CITATION, Certification Of Correction</b> - CVC 40616	\$15.00		26746.1
<b>CLAIM AND DELIVERY WRITS</b>			
Serve Writ & Undertaking with Levy	\$85.00		26722
Serve Summons and Complaint with Writ	\$30.00		26721
Notice of Application and Hearing	\$30.00		26721
Supporting Affidavits and/or Notices	No Charge		26721
Temporary Restraining Order & Supporting Documents	\$30.00		26721
Order to Transfer Possession & Supporting Documents	\$30.00		26721
Keeper fees see Keeper Levy			
Moving and Storage Costs	Actual Cost		26748
<b>CLAIM OF PLAINTIFF</b> - Small Claims	\$30.00		26721
<b>COMMUNITY PROPERTY LEVY NOTIFICATION</b>			
Mailing Notice of Levy to spouse of debtor	No Charge		26721
Mailing Notice of Sale to spouse of debtor	\$30.00		26721
<b>COMPLAINT</b> - without Summons	\$30.00		26721
<b>COPYING FEE</b> - Per Page	\$0.50		26727
<b>COUNTER CLAIM</b> or Counter Affidavit	\$30.00		26721
<b>CROSS COMPLAINT</b> - Small Claims	\$30.00		26721
<b>DEBTOR'S INTEREST IN ESTATE</b>	\$30.00		26721
<b>DECLARATION OF DILIGENCE</b>	None		Repealed
<b>DISBURSEMENT FEE</b>	\$10.00		26746
<b>EARNINGS WITHHOLDING ORDER</b>	\$30.00		26750
<b>EQUIPMENT</b> - see Attachment or Personal Property			

<b>ESTATE LEVY</b>	\$30.00		26721
<b>EVICTON - Writ of Possession - Real Property</b>			
Posting eviction	\$75.00		26733.5
Reposting eviction	\$30.00		26721
Removing occupants and putting a person in possession	\$50.00		26733.5
Cancellation prior to service of notice to vacate	\$28.00		26736
Cancellation after service of notice to vacate	\$28.00		26736
Failure to take possession after service of notice to vacate	\$28.00		26736
<b>EXECUTE/SERVING ANY OTHER INSTRUMENT</b>	\$30.00		26742
<b>EXECUTION - Writ of (Taking Immediate Possession)</b>	\$85.00	Varies	26722
<b>GARNISHMENTS Attachment or Execution (except wage)</b>	\$30.00		26721
<b>JOINT DEBTOR SUMMONS</b>	\$30.00		26721
<b>JURY SUMMONS for Civil Jury</b>			
12 or Less	\$2.00		26745
Each Additional Juror	\$0.10		26745
<b>KEEPER LEVY (Sheriffs fees)</b>			
Released at the end of 8 hours	\$85.00	\$205.00	26722
Fee per day for continuously maintaining levy after first day	\$30.00		26726(b)
Not found - Sheriffs fee (non installation)	\$30.00		26738
<b>KEEPER FEES (amount paid to keeper)</b>			
8 hours or less	\$120.00		26726(a)
8-12 hours (keeper to exceed \$240 in any 24 hour period)	\$240.00		26726(a)
Vehicle Levy ~ not to exceed \$120	\$120.00		26726(a)
Not found ~ fee to keeper (non installation)	\$40.00		26726(c)
<b>LEVY - see Levy Type i.e. eviction real property, etc.</b>			
<b>MILITARY AFFIDAVIT</b>	\$30.00		26742
Additional Fee for Notary when Required	\$10.00		8211
<b>NOT FOUND RETURN</b>	\$30.00		26738
<b>NOTARY</b>	\$10.00		8211
<b>NOTICE - Landlord/Tenant</b>	\$30.00		26721
<b>ORDER FOR APPEARANCE OR EXAMINATION</b>	\$30.00		26721
<b>ORDER TO SHOW CAUSE</b>	\$30.00		26721
<b>PERSONAL PROPERTY LEVY - Writ of Execution or Possession</b>			
Personal Property Levy without Seizure or Turnover	\$30.00		26721
Perform Levy and Seize or Turnover Property	\$85.00		26722
Hiring Private Inventory Service	Actual Cost		26748
Moving and Storage Costs	Actual Cost		26748
Prepare and Post First Sale Notice	\$30.00		26728
Posting Each Additional Sale Notice	\$10.00		26728.1
Serve Sale Notice on Each Debtor (personally or by mail)	\$30.00		26721
Serve Sale Notice on Judgment Creditor or Attorney	No Charge		
Serve Sale Notice on Each Person Listed on Back of Writ	\$30.00		26721
Conduct or Postpone Sale	\$85.00		26730
Prepare and Issue Certificate of Sale - Personal Property	\$10.00		26741
Personal Property, Writ of Possession with Seizure of Prop.	\$85.00	Varies	26722
Vehicle Levy - Large Truck	\$85.00	Varies	26722
<b>POSSESSION, WRIT OF (C&amp;D) ~ see Claim &amp; Delivery</b>			
<b>POSSESSION, WRIT OF (Personal Property) ~ see Personal Prop.</b>			
<b>POSSESSION, WRIT OF (Real Property) ~ see Eviction</b>			
<b>POSTPONING SALE - Real or Personal Property</b>	\$85.00	See FP or RP	26730
<b>PREJUDGMENT CLAIM TO RIGHT TO POSSESSION</b>			
with Copy of Summons and Complaint	\$30.00		26721.1
<b>PROOF OF CORRECTION CERTIFICATION CVC 40616</b>	\$15.00		26746.1
<b>REAL PROPERTY LEVY ~ Execution or Attachment</b>			
Real Property Levy Completed by Process Server	\$30.00	Varies	26721
Real Property Levy Prepared and Recorded by Sheriff	\$30.00		26721
County Recorder recording fee (Varies by County)	Actual Cost	Varies	26748
Demand Letter for Application for Order for Sale of Dwelling	No Charge		26721
Mail Notice of Levy to each Debtor	No Charge		26721

<b>REAL PROPERTY LEVY (contd)</b>			
Mail Notice of Levy to 3rd Person in whose name the debtor's interest stands upon the county records, per CCP 700.015(a) (not the same as other joint owners)	\$30.00		26725
Mail Notice of Levy to Additional (Joint) Owners of Record (this notice is not required by code)	\$30.00		26725
Mail Notice of Levy to Other Individuals Specified in Creditor's Instructions	\$30.00		26721
Serve Levy on Occupant or Post Property if No Occupant	\$30.00		26725
Post Levy on Additional Non-Attached Parcels	\$10.00		26725.1
Serve Application for Order for Sale of Dwelling on Occupant or post on real property (if instructed to do so by creditor/attorney)	\$30.00		26725
<b>REAL PROPERTY Sale</b>			
Prepare Sale Notice and Mail or Deliver to Publisher	\$10.00		26729
Publisher's Cost for Publishing Sale Notice	Actual Cost		26732
Mail Sale Notice to each Judgment Debtor	\$30.00		26721
Mail Sale Notice to Creditor or Creditor's Attorney	No Charge		26721
Mail Sale Notice to Each Person Listed On Back of Writ	\$30.00		26721
Mail Sale Notice to 3rd Person in whose name the debtor's interest in real property stands per 700.015(a)	\$30.00		26721
Mail Sale Notice to Each Lien Holder	\$30.00		26721
Mail Sale Notice Per Court Order or Attorney's Instructions	\$30.00		26721
Serve Occupant of Real Property if present (one attempt)	\$30.00		26721
Post Sale Notice on Real Property whether or not occupant is present	\$30.00		26721
Post Sale Notice on Additional Unattached Parcels	\$10.00		26725.1
Post Sale Notice in One Public Place in the City (if no city, then the county) where the Sale is to be held	\$30.00		26721
Conduct or Postpone Sale	\$85.00		26730
Prepare and Record Real Property Certificate of Sale (only on writ of sale with redemption)	\$10.00		26741
Notary Fee to Notarize Certificate of Sale	\$10.00		8211
County Recorder recording fee (Varies by County)	Actual Cost		26748
Transfer Tax not paid on Certificate, it's paid on Deed			
Prepare and Mail Right to Redeem Letter to Debtor	\$30.00		26740
Certified Mail	Actual Cost		26748
Prepare Certificate of Redemption and Deliver to Recorder	\$10.00		26740
Notarize Certificate of Redemption	\$10.00		8211
Prepare and Deliver Sheriff's Deed to Recorder	\$10.00		26741
Notarize Deed	\$10.00		8211
Recorder's Fee to Record Deed	Actual Cost		26748
Transfer Tax, Parcel Tax, etc.	Actual Cost		CO. ORD.
Prepare and Deliver Real Property Release to Recorder	\$30.00		26742
Notarize Release	\$10.00		8211
Recorder's Fee to record release	Actual Cost		26748
<b>REGISTERED MAIL - Return Receipt Requested</b>	Actual Cost		26748
<b>REGISTERED PROCESS SERVER - Open File and Levy</b>	\$30.00		26721
<b>RESTRAINING ORDER (Refer to Govt. Code 26721 on page 17.6)</b>	\$30.00		26721
<b>SAFE DEPOSIT BOX - After MOG received from bank</b>			
Levy Officer Fee	\$125.00		26723
Safe Deposit - Bank's Fee to Drill Box	Actual Cost		26748
<b>SALE - Conduct or Postpone Sale of Real or Personal Property</b>	\$85.00		26730
<b>SECRETARY OF STATE - see Attachments</b>			
<b>SPECIAL FUND FEES</b>			
Assessment on disbursements	\$10.00		26746
Portion of Fees Set Aside n Fund (automated systems)	\$10.00		26731
<b>SPOUSE - see Community Property Levy Notification</b>			
<b>SUBPOENA, CIVIL - with or W/O Affidavit Witness Fees:</b>			
State Courts - \$35 per day plus \$0.20 per mile both ways	\$30.00		26743
Federal Courts - \$30 per day plus \$0.225 per mile both ways			
<b>SUMMONS AND COMPLAINT and supporting documents</b>	\$35.00		26721.2

<b>ESTATE LEVY</b>	\$30.00		26721
<b>EVICTON - Writ of Possession - Real Property</b>			
Posting eviction	\$75.00		26733.5
Reposting eviction	\$30.00		26721
Removing occupants and putting a person in possession	\$50.00		26733.5
Cancellation prior to service of notice to vacate	\$28.00		26736
Cancellation after service of notice to vacate	\$28.00		26736
Failure to take possession after service of notice to vacate	\$28.00		26736
<b>EXECUTE/SERVING ANY OTHER INSTRUMENT</b>	\$30.00		26742
<b>EXECUTION- Writ of (Taking Immediate Possession)</b>	\$85.00	Varies	26722
<b>GARNISHMENTS Attachment or Execution (except wage)</b>	\$30.00		26721
<b>JOINT DEBTOR SUMMONS</b>	\$30.00		26721
<b>JURY SUMMONS for Civil Jury</b>			
12 or Less	\$2.00		26745
Each Additional Juror	\$0.10		26745
<b>KEEPER LEVY (Sheriffs fees)</b>			
Released at the end of 8 hours	\$85.00	\$205.00	26722
Fee per day for continuously maintaining levy after first day	\$30.00		26726(b)
Not found - Sheriffs fee (non installation)	\$30.00		26738
<b>KEEPER FEES (amount paid to keeper)</b>			
8 hours or less	\$120.00		26726(a)
8-12 hours (keeper to exceed \$240 in any 24 hour period)	\$240.00		26726(a)
Vehicle Levy ~ not to exceed \$120	\$120.00		26726(a)
Not found ~ fee to keeper (non installation)	\$40.00		26726(c)
<b>LEVY - see Levy Type i.e. eviction, real property, etc.</b>			
<b>MILITARY AFFIDAVIT</b>	\$30.00		26742
Additional Fee for Notary when Required	\$10.00		8211
<b>NOT FOUND RETURN</b>	\$30.00		26738
<b>NOTARY</b>	\$10.00		8211
<b>NOTICE - Landlord/Tenant</b>	\$30.00		26721
<b>ORDER FOR APPEARANCE OR EXAMINATION</b>	\$30.00		26721
<b>ORDER TO SHOW CAUSE</b>	\$30.00		26721
<b>PERSONAL PROPERTY LEVY - Writ of Execution or Possession</b>			
Personal Property Levy without Seizure or Turnover	\$30.00		26721
Perform Levy and Seize or Turnover Property	\$85.00		26722
Hiring Private Inventory Service	Actual Cost		26748
Moving and Storage Costs	Actual Cost		26748
Prepare and Post First Sale Notice	\$30.00		26728
Posting Each Additional Sale Notice	\$10.00		26728.1
Serve Sale Notice on Each Debtor (personally or by mail)	\$30.00		26721
Serve Sale Notice on Judgment Creditor or Attorney	No Charge		
Serve Sale Notice on Each Person Listed on Back of Writ	\$30.00		26721
Conduct or Postpone Sale	\$85.00		26730
Prepare and Issue Certificate of Sale - Personal Property	\$10.00		26741
Personal Property, Writ of Possession with Seizure of Prop.	\$85.00	Varies	26722
Vehicle Levy - Large Truck	\$85.00	Varies	26722
<b>POSSESSION, WRIT OF (C&amp;D) ~ see Claim &amp; Delivery</b>			
<b>POSSESSION, WRIT OF (Personal Property) ~ see Personal Prop.</b>			
<b>POSSESSION, WRIT OF (Real Property) ~ see Eviction</b>			
<b>POSTPONING SALE - Real or Personal Property</b>	\$85.00	See PP or RP	26730
<b>PREJUDGMENT CLAIM TO RIGHT TO POSSESSION</b>			
with Copy of Summons and Complaint	\$30.00		26721.1
<b>PROOF OF CORRECTION CERTIFICATION CVC 40616</b>	\$15.00		26746.1
<b>REAL PROPERTY LEVY - Execution or Attachment</b>			
Real Property Levy Completed by Process Server	\$30.00	Varies	26721
Real Property Levy Prepared and Recorded by Sheriff	\$30.00		26721
County Recorder recording fee (Varies by County)	Actual Cost	Varies	26748
Demand Letter for Application for Order for Sale of Dwelling	No Charge		26721
Mail Notice of Levy to each Debtor	No Charge		26721



SUMMONS, Complaint & Prejudgment Claim of Right to Possession with unnamed tenants	\$30.00		26721.1
SUMMONS AND PETITION	\$30.00		26721
TILL TAP	\$85.00		GC 26722
VEHICLE INSPECTION Proof of Correction eve 40616	\$15.00		26746.1
VEHICLE LEVY ~ see Personal Property			
WAGE GARNISHMENT ~ see Earnings Withholding Order			
WARRANT OF ATTACHMENT see Bench Warrant			
WARRANT, BENCH ~ see Bench Warrant			
WRIT OF ATTACHMENT ~ see Attachment			
WRIT OF EXECUTION - Money Judgment ~ see type of levy			
WRIT OF POSSESSION - Personal Property ~ see Personal Property			
WRIT OF POSSESSION - Prejudgment ~ see Claim & Delivery			
WRIT OF POSSESSION - Real Property ~ see Eviction			
WRIT OF RESTITUTION ~ see Eviction			
WRIT OF SALE ~ see type of levy			

**You are requested to notify a Civil Committee member of any fee not listed or updated**

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**CHAPTER 17 - FEE SCHEDULE**

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**II. CODE SECTIONS CONTROLLING SHERIFF'S FEES****GOVT C 6101. HABEAS CORPUS:**

No fee shall be charged in proceedings upon habeas corpus.

**GOVT C 6103.2. ADVANCED FEES - PUBLIC AGENCIES:**

The sheriff, in connection with the service of process or notices, may require, notwithstanding specified existing provisions, that all fees be paid in advance by all public agencies, except on any action by the District Attorney's Office for the establishment or enforcement of a child support obligation.

**GOVT C 8211. NOTARY PUBLIC FEES:**

If a fee is charged by a notary public, the fee shall be the fee prescribed in this section and in Sections 8211. The fee of a notary public for taking an acknowledgment or proof of a deed, or other instrument, to include the seal and the writing of the certificate, is, the sum of ten dollars (\$10) for each signature. The fee of a notary public for administering an oath or affirmation to one person and executing the jurat, including the seal, is ten dollars (\$10).

**GOVT C 12194. SECRETARY OF STATE LIEN**

The fees for filing liens pursuant to the Code of Civil Procedure and for filing financing statements and other Uniform Commercial Code filings are the following:

- (a) Ten dollars (\$10) if the record is communicated in writing and consists of one or two pages.
- (b) Twenty dollars (\$20) if the record is communicated in writing and consists of more than two pages.

**GOVT C 26720. FEES TO BE CHARGED AND COLLECTED:**

For services performed by them, sheriffs shall charge and collect fees fixed in this article.

**GOVT C 26720.9 INCREASE SPECIFIED FEES:**

Notwithstanding any other provision of law, the amounts set forth in Sections 26721, 26721.1, 26725, 26728, 26734, 26742 and 26743 shall be increased to thirty dollars (\$30) on January 1, 2001.

**GOVT C 26721. SERVICE OR EXECUTION OF PROCESS OR NOTICE:**

Except as provided in this article, the fee for serving or executing any process or notice required by law or the litigants to be served shall be the amount described in Section 26720.9, and there shall be no additional fee for substitute service when substitute service is authorized.

However, no fee shall be charged for serving an emergency protective order, protective order, or restraining order issued pursuant to Division 10 of the Family Code (The Domestic Violence Prevention Act) on a respondent who is in custody.

In any case where property has been levied upon and, pursuant to the levy, a copy of the writ of execution and a notice of levy are required by statute to be served either personally or by mail upon the judgment debtor or other person, no fee should be charged for that service.

**GOVT C 26721.1 SERVICE OF PREJUDGMENT CLAIM OF POSSESSION:**

In an action for unlawful detainer, the fee for service of a summons, complaint, and prejudgment claim of right to possession pursuant to Section 415.46 of Code of Civil Procedure shall be the amount described in Section 26720.9 for all occupants not named in the summons. The fee is not refundable.

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**CHAPTER 17 - FEE SCHEDULE**

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**GOVT C 26721.2 SERVICE OF SUMMONS FROM SUPERIOR COURT OF GENERAL JURISDICTION:**

26721.2. For any action commenced in the superior court of General Jurisdiction, the fee for the service of the summons, the complaint for which the summons is issued, and all other documents or notices required to be served with the summons and complaint, is thirtyfive dollars (\$35). (Effective 1/08)

**GOVT C 26722. SERVICE OR EXECUTION OF PROCESS/POSSESSION OF PROPERTY:**

The fee for serving, executing, or processing any writ or order where the levying officer is required to take immediate possession of the property levied upon is eighty-five dollars (\$85).

**GOVT C 26723. OPENING SAFE DEPOSIT BOX**

The fee for opening a safe-deposit box pursuant to Sections 488.460 and 700.150 of the Code of Civil Procedure is one hundred twenty-five dollars (\$125). (Effective 1/04)

**GOVT C 26725. SERVICE ON REAL PROPERTY AND RECORD OWNER:**

The fee for serving, executing, or processing a Writ of Attachment, Writ of Execution, Writ of Sale or Order on real estate, as to the initial service or posting of a continuous unbroken parcel or tract and the fee for serving a record owner other than the defendant shall be the amount described in Section 26720.9.

**GOVT C 26725.1. ADDITIONAL PARCELS:**

The fee for the serving or posting of any additionally required notices or orders on other parcels shall be ten dollars (\$10.00) each.

**GOVT C 26726. KEEPER FEES:**

(a) The fee for keeping and caring for property under a writ of attachment, writ of execution, possession, or sale shall be one hundred twenty dollars (\$120) when necessarily employed for any eight-hour period or any part thereof. If an additional keeper or keepers are required during these periods, the fee for the additional keeper or keepers shall be the same as fixed, but, in no event shall any one keeper receive more than two hundred and forty dollars (\$240) during any 24-hour period when so employed.

(b) In addition to the fees provided by Section 26721, the fee for maintaining custody of property under levy by the use of a keeper is thirty dollars (\$30) for each day custody is maintained after the first day.

(c) Notwithstanding any other fee charged, a keeper shall receive forty dollars (\$40) when, pursuant to Section 26738, a levying officer prepares a not found return.

**GOVT C 26727. PREPARING COPIES:**

The fee for a copy of any writ, process, paper, order, or notice actually made by him when required or demanded is fifty cents (\$0.50) a page, except that when correct copies are furnished to him for use, no charge shall be made for such copies.

**GOVT C 26728. PERSONAL PROPERTY SALE NOTICES:**

The fee for preparing and posting the initial notice of personal property sale under attachment, execution, or

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**CHAPTER 17 - FEE SCHEDULE**

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order of the court shall be the amount described in Section 26720.9.

**GOVT C 26728.1. ADDITIONAL NOTICES:**

The fee for preparing and posting additionally required notices of personal property sales shall be ten dollars (\$10).

**GOVT C 26729. FURNISHING NOTICE FOR PUBLICATION:**

The fee for furnishing a notice for publication is ten dollars (\$10).

**GOVT C 26730. CONDUCTING AND POSTPONING SALE OF PERSONAL PROPERTY:**

The fee for conducting or postponing the sale of real or personal property as required by law or the litigant is eighty-five dollars (\$85).

**GOVT C 26731. PORTION OF FEES SET ASIDE IN FUND:**

Ten dollars (\$10) of any fee collected by the sheriff's civil division or marshal under Sections 26721, 26722, 26725, 26726, 26728, 26730, 26733.5, 26734, 26736, 26738, 26742, 26743, 26744, and 26750 of the Government Code shall be deposited in a special fund in the county treasury. A separate accounting of funds deposited shall be maintained for each depositor, and funds deposited shall be for the exclusive use of the sheriff's civil division or marshal.

Ninety-five percent of the moneys in the special fund shall be expended to supplement the costs of the depositor for the implementation, maintenance, and purchase of auxiliary equipment and furnishings for automated systems or other non automated operational equipment and furnishings deemed necessary by the sheriff's civil division or marshal. Five percent of the moneys in the special fund shall be used to supplement the expenses of the sheriff's civil division or marshal in administering the funds.

**GOVT C 26732. PUBLICATION OF NOTICE IN NEWSPAPER:**

The fee for publication of a notice in a newspaper is the reasonable cost of the publication. (Also see Govt C 26729.)

**GOVT C 26733.5. SERVICE OF WRIT OF POSSESSION:**

The fee for serving a writ of possession of real property on an occupant or the occupants or for posting and serving a copy on the judgment debtor is seventy-five dollars (\$75). The additional fee for removing an occupant or occupants from the premises and putting a person in possession of the premises is fifty dollars (\$50). The fee for reposting of a notice to vacate shall be pursuant to Section 26721.

**GOVT C 26734. LEVY ON PERSONAL PROPERTY HELD UNDER ATTACHMENT:**

The fee for making a levy on personal property already in possession of the officer who is holding same under attachment in the same action shall be the amount described in Section 26720.9.

**GOVT C 26736. CANCELLATION OF SERVICE:**

The fee for cancellation of the service or execution of any process or notice prior to its completion shall be twenty-eight dollars (\$28). The fee provided by this section shall not be charged where a charge is made pursuant to any other section of this article in attempting to serve or execute the process or notice.

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**CHAPTER 17 - FEE SCHEDULE**

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**GOVT C 26738. NOT-FOUND RETURN:**

The fee for making a not-found return on a summons, affidavit and order, order for appearance, subpoena, writ of attachment, writ of execution, order for delivery of personal property, or other process or notice required to be served, certifying that the person or property cannot be found at the address specified shall be thirty dollars (\$30). (Effective 1/04)

**GOVT C 26740. EXECUTION AND DELIVERY OF DEED:**

The fee for the execution and delivery of a deed or certificate of redemption is ten dollars (\$10).

**GOVT C 26741. EXECUTION AND DELIVERY OF CERTIFICATE OF SALE:**

The fee for executing and delivering a certificate or deed of sale is ten dollars (\$10)

**GOVT C 26742. EXECUTION AND DELIVERY OF OTHER INSTRUMENTS:**

The fee for executing and delivering any other instrument shall be the amount described in Section 26720.9.

**GOVT C 26743. SUBPOENAING WITNESSES:**

The fee for subpoenaing a witness, including a copy of the subpoena and any affidavit required to be served therewith shall be the amount described in Section 26720.9.

**GOVT C 26744. SERVICE OR EXECUTION OF BENCH WARRANT:**

The fee for serving or executing a bench warrant arising from an order of appearance issued under Subparagraph (A) of Paragraph (1) of Subdivision (a) of Section 491.160 and Subparagraph (A) of Paragraph (1) of Subdivision (a) of Section 708.170 of the Code of Civil Procedure is fifty dollars (\$50).

**GOVT C 26744.5. SERVICE OR EXECUTION OF BENCH WARRANT:**

(a) The fees for processing a warrant issued pursuant to Section 1993 of the Code of Civil Procedure shall be paid by the moving party, as follows: (1) Thirty dollars (\$30) to receive and process the warrant, which shall include the issuance and mailing of a notice advising the person to be arrested of the issuance of the warrant and demanding that the person appear in court. (2) Twenty-eight dollars (\$28) to cancel the service of the warrant. (3) Sixty dollars (\$60) if unable to find the person at the address specified using due diligence. (4) Seventy-five dollars (\$75) to arrest the person, which shall include the arrest and release of the person on a promise to appear pursuant to Section 1993.2 of the Code of Civil Procedure. (b) The in forma pauperis fee waiver provisions under Rules 3.50 to 3.63, inclusive, of the California Rules of Court shall apply to the collection of fees under this section.

**GOVT C 26745. SUMMONING CIVIL TRIAL JURY:**

The fee for summoning a trial jury of 12 or less is two dollars (\$2), and for each additional juror, ten cents (\$0.10).

**GOVT C 26746. DEBTOR PROCESSING ASSESSMENT FEE:**

In addition to any other fees required by law, a processing fee of ten dollars (\$10) shall be assessed for each disbursement of money collected under a writ of attachment, execution, possession, or sale, but excluding any action by the district attorney's office for the establishment or enforcement of a child support obligation. The fee shall be collected from the judgment debtor in addition to, and in the same manner as, the moneys collected under the writ. All proceeds of this fee shall be deposited in a special fund in the county treasury. A separate accounting of funds deposited shall be maintained for each depositor, and funds deposited shall be for the

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**CHAPTER 17 - FEE SCHEDULE**

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respect to the levy shall be thirty dollars (\$30).

(b) Except as provided in Section 26746, no additional fees, costs, or expenses may be charged by the levying officer for performing the duties under the Wage Garnishment Law, Chapter 5 (commencing with Section 706.010) of Division 2 of Title 9 of Part 2 of the Code of Civil Procedure.

**Rule 985 RULES OF COURT: PERMISSION TO PROCEED WITHOUT PAYING FEES AND COSTS (IN FORMA PAUPERIS)**

A litigant(s) may file an application (Rule 982, #18) with the court for permission to proceed without paying court fees, including sheriffs fees and costs. Before executing or serving process or notices without the payment of fees and costs, pursuant to this rule, the sheriff should require a certified copy of the ORDER ON APPLICATION FOR WAIVER OF COURT FEES AND COSTS form. (Govt C 68511.3)

**4016 PC COST OF HOUSING CIVIL PRISONERS:**

Except where the people of this State are a party thereto, the sheriff is not bound to receive a civil prisoner, unless sufficient monies are deposited to meet the cost of housing the civil prisoner. This section does not apply where the party is committed as punishment to a writ, process, or order of court.

# **QUESTIONNAIRE**

## 2009 TAX SEIZURE PROGRAM EVALUATION QUESTIONNAIRE

Division Name: \_\_\_\_\_  
Completed By: \_\_\_\_\_

1. Who is your Division Tax Seizure Program Coordinator? (Name, ID #, Rank)
2. Who is the Alternate TSP Coordinator? (Name, ID #, Rank)
3. How many tax seizure officers are currently assigned to the program?
4. Of the total personnel assigned to the program, how many have received formalized training? (Please complete and forward the attached training information record.)
5. Does your Division provide any ongoing refresher training? If so, list frequency and type of training provided.
6. Of the total number of personnel assigned to the TSP, how many are full-time vs. part-time? Full-time \_\_\_\_\_ Part-time \_\_\_\_\_
7. List other collateral duties assigned to TSP personnel:
8. How many officers do you generally use to serve a TSP warrant?
  - a) One
  - b) Minimum of two
  - c) Three or four
  - d) More than four
9. What type of attire is worn during the warrant service?
  - a) Tan uniform
  - b) Utility uniform
  - c) Undercover civilian attire
  - d) Both a and b
10. What type of vehicle does your Division use when actually conducting the warrant service?
11. Indicate what percentage of warrant services are done during normal business hours vs. after-hours?
  - a) Monday thru Friday 8-5 p.m. \_\_\_\_\_
  - b) Monday thru Friday after-hours \_\_\_\_\_
  - c) Weekend Service \_\_\_\_\_



12. Are criminal histories conducted prior to the warrant service?
13. Does your Division have written standard operating procedures for the TSP?  
(If applicable, please attach a copy of your SOP)
14. In the last 5 years, how many complaints has your Division received regarding the TSP or TSP personnel?
15. Please provide a summary of the circumstances for each complaint received (include date, allegation and findings).
16. How many tax seizure warrants has your Division handled/processed in the last 5 years?  

2004		2005		2006	
2007		2008		Total	
17. Of the total seizures conducted in the last five years, please provide a break-down of warrants served per agency: BOE    EDD    FTB
18. How many tax seizure warrants has your Division handled this year?
19. Of this total, provide a break-down per agency: BOE    EDD    FTB
20. List your primary contact person, and their telephone number, for each agency:  
 BOE:  
 EDD:  
 FTB:
21. Circle the type of tax seizures your Division handles on a regular basis and the percentage of their frequency:
  - a) Cash
  - b) Real Property
  - c) Safe Deposit Boxes
  - d) Vehicles
  - e) Vessels
  - f) Aircraft
  - g) Other:
22. Indicate the total number of vehicles your Division seized per year beginning with 2005?
23. Indicate the total number of vehicles your Division auctioned/sold per year beginning with 2005?

24. Is there a minimum dollar amount your Division has established before accepting service of a warrant? If so, list minimum established.
25. How many times do you attempt services before returning the warrant to the issuing agency?
26. What do you do when the debtor tells you that he/she has already made arrangements with the taxing agency or has declared bankruptcy and disputes the warrant service?
27. Does your Division have procedures in place where debtors can come to the Division office to make payments on debts? If so, please explain.
28. Has your Division ever handled any third party claims or claims of exemption? If so, please provide a summary of the circumstances for each case (include TSP case number and date of claim).
29. Is your Division conducting vehicle auctions for seized vehicles?  
If you answered yes, indicate how many per year?
30. What type of tow company does your Division use for seized vehicles?
  - a) Evidence tow company
  - b) Regular rotation tow
31. When billing for reimbursement, do you bill for:
  - a) Actual time spent on serving the warrant only
  - b) Administrative time associated with serving the warrant
  - c) Both a and b
32. Indicate percentage of warrants served under regular work hours?
33. Indicate percentage of warrants served under overtime provisions?
34. Does your Division project expenses associated with serve of the warrant and collect monies from the tax debtor?
35. What is your Division's procedure for processing seized currency:
  - a) During normal business hours
  - b) After-hours/weekends

Recommendations/suggestions to improve this process:

36. What is your understanding of a "money receptacle?"
37. When conducting till taps, how much money (if any) is left in the register for business to continue?

38. When conducting till taps, what container (i.e. bag, envelope, etc.) do you use to put the money in while at the place of business?
39. Do you take monies from "tip jars" to satisfy the warrant?  
Please explain your response.
40. What type of receipt do you provide the tax debtor for monies seized?
41. Do you obtain their signature on the receipt? Why or why not?
42. What, if any, is your Division's dollar amount threshold for supervisor notification/involvement?
43. Does your Division office have a safe for securing seized currency?
44. If a Division safe is not used or available, where is the money secured?
45. Does your Division office have an evidence room?
46. Does your Division office have an evidence officer?

Recommendations/Suggestions:

# **INITIAL TSP ROSTER**

<b>TAX SEIZURE PERSONNEL ROSTER</b>			
<b>DIVISION</b>	<b>TELEPHONE</b>	<b>PERSONNEL/LOCATION ASSIGNED</b>	<b>CLERICAL</b>
<b>Northern Div. - 101</b>	(530) 225-2715 (530) 225-2715 (530) 225-2715 (530) 225-2715 (530) 225-2715	<b>Lieutenant George Peck - Northern Division ISU</b> Sergeant Greg Ziegler - Northern Division Sergeant Scott Fredrick - Northern Division Officer Jim Carter - Redding Officer Shon Hill - Red Bluff	
<b>Valley Div. - 201</b>	(916) 464-2080 (916) 464-2080 (916) 464-2080 (916) 464-2080 (916) 464-2080 (916) 464-2080 (916) 464-2080 (916) 464-2080 (530) 879-1999 (916) 338-6710 (916) 338-6710 (916) 681-2300 (209) 943-8666 (209) 943-8666	<b>Lieutenant Rick Linson - Valley Division ISU</b> Officer Jeff Asnicar - Valley Division ISU Officer Virginia Ballestero - Valley Division ISU Officer Don Davis - Valley Division ISU Officer Glen Glaser - Valley Division ISU Officer Colleen Mayo - Valley Division ISU Officer Bruce Ogden - Valley Division ISU Sergeant Rodney Ellision - Valley Division - ISU Sergeant Dave Vickers - Chico Officer David Longo - North Sacramento Officer Todd Van Lindt - North Sacramento Officer Joe Escobar - South Sacramento Officer John O'Neil - Stockton Officer Andy Wertman - Stockton	
<b>Golden Gate Div. - 301</b>	(510) 622-4633 (510) 622-4609 (510) 622-4609	<b>Lieutenant Ron Lum - Golden Gate Division ISU</b> Officer Braulio Mendieta - Golden Gate Division ISU Sergeant Sam Bailey - Golden Gate Division ISU	
<b>Central Div. - 401</b>	(559) 277-7250 (559) 277-7250 (559) 277-7250 (559) 277-7250 (559) 277-7250	<b>Lieutenant Bruce Williams - Central Division ISU</b> Sergeant Jason Daugherty - Central Division ISU Officer John Agueda - Central Division ISU Officer Anthony Arcelus - Central Division ISU Officer Jerry Penny - Central Division ISU	
<b>Southern Div. - 501</b>	(323) 644-9550 (323) 644-9550 (323) 644-9550 (323) 644-9550 (323) 644-9550	<b>Lieutenant David Moeller - Southern Division ISU</b> Sergeant Javier Dominguez - Southern Division ISU Officer Brian Caporrimo - Southern Division ISU Officer Pablo Torres - Southern Division ISU Officer Keith Phillips - Southern Division ISU Officer Peter Sutherland - Southern Division ISU	
<b>Border Div. - 601</b>	(858) 650-3620 (858) 650-3620 (619) 572-8955 (619) 858-3600 (714) 288-2633 (858) 650-3600 (858) 650-3600 (858) 650-3600 (858) 650-3600 (760) 922-6141 (949) 487-4000 (949) 487-4000 (949) 487-4000 (619) 401-2000 (619) 401-2000 (760) 482-2500 (760) 482-2500 (760) 482-2500 (760) 772-8911 (760) 772-8911 (760) 757-1675	<b>Lieutenant Hector Paredes - Border Division ISU</b> Sergeant Rich Berg - Border Division ISU Sergeant Dennis Frias - Border Division ISU Officer Bill Chamberlain - Border Division ISU Officer Victor Taylor - Border Division ISU/Katella Officer Gil Reyes - Border Division ISU Officer Kathy Reyes - Border Division ISU Officer Ray San Miguel - Border Division ISU Officer Luis Godinez - Blythe Sergeant Spiros Dumas - Capistrano Officer Eric Barnard - Capistrano Officer Chris Goodwin - Caspistrano Sergeant Robert "Dave Anastasia - El Cajon Officer William "Bill" Smale - El Cajon Sergeant Arturo Proctor - El Centro Officer Daniel Alvarez - El Centro Officer Wes Boerner - El Centro Sergeant Bob Heflin - Indio Officer Michael Sorg - Indio Sergeant Mike Morgan - Oceanside	Tiffany Jones  Brandi Wade

TAX SEIZURE PERSONNEL ROSTER			
DIVISION	TELEPHONE	PERSONNEL/LOCATION ASSIGNED	CLERICAL
Border Div. - 601 (Cont.)	(760) 757-1675	Officer James Crowe - Oceanside	Shannon Stillfield
	(619) 220-5492	Sergeant Roberta "Lynn" Guzman - San Diego	
	(619) 220-5492	Officer Mark Gregg - San Diego	
	(619) 220-5492	Officer Robert Marsh - San Diego	
	(619) 220-5492	Officer Mike May - San Diego	
	(619) 220-5492	Officer Ron Ramos - San Diego	
	(951) 769-2000	Lieutenant Matt Guthrie - San Geronio Pass	
	(951) 769-2000	Officer Christopher Blondon - San Geronio Pass	
	(951) 769-2000	Officer David Peters - San Geronio Pass	
	(714) 567-6000	Sergeant Ricardo Flores - Santa Ana	
	(714) 567-6000	Officer Aaron D'Aoust - Santa Ana	
	(714) 567-6000	Officer Michael Harris - Santa Ana	
	(951) 506-2000	Sergeant Chris Francescon - Temecula	
	(951) 506-2000	Officer Sigifredo "Sig" Ceballos - Temecula	
	(714) 892-4426	Sergeant Damaris Laureano - Westminster	
	(714) 892-4426	Officer George Fithian - Westminster	
Coastal Div. - 701	(805) 549-3261	<b>Lieutenant Terry Tidball - Coastal Division - ISU</b>	
	(805) 549-3261	Officer Mark Emstrom - Coastal Division ISU	
	(805) 477-4100	Officer Brian Demattia - Ventura	
	(805) 553-0800	Officer Todd Wonders - Moorpark	
Inland Div. - 801	(909) 806-2400	<b>Lieutenant Oscar Medellin - Inland Division ISU</b>	
	(909) 806-2400	Sergeant Dan DeLong - Inland Division ISU	
	(909) 806-2400	Officer Joshua Buffum - Inland Division ISU	
	(909) 806-2400	Officer Clarence Bullen - Inland Division ISU	
	(909) 806-2400	Officer Karie Mendoza - Inland Division ISU	
	(909) 806-2400	Officer Kurt Nester - Inland Division ISU	
	(909) 806-2400	Officer George Padilla - Inland Division ISU	
	(909) 806-2400	Officer David Yokley - Inland Division ISU	
	(909) 806-2400	Officer Grady Stevens - Inland Division ISU	
	(951) 232-9024	Sergeant Andy Lindholm - Inland Division SEU	
	(909) 481-4611	Officer Mike Blaine - Inland Division SEU	
	(909) 481-4611	Officer Ron Bolon - Inland Division SEU	
	(909) 481-4611	Officer Gil Carrera - Inland Division SEU	

Bolded names are Division Coordinators

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# **UPDATED TSP ROSTER**

UPDATED ROSTER PROVIDED BY STATEWIDE TSP COORDINATOR

<b>TAX SEIZURE PERSONNEL ROSTER</b>			
<b>DIVISION</b>	<b>TELEPHONE</b>	<b>PERSONNEL/LOCATION ASSIGNED</b>	<b>TRAINING DATE</b>
<b>Northern Div. - 101</b>	(530) 225-2715	<b>Lieutenant George Peck - Northern Division ISU</b>	
	(530) 225-2715	Sergeant Greg Ziegler - Northern Division	2004
	(530) 225-2715	Sergeant Scott Fredrick - Northern Division	
	(530) 225-2715	Officer Jim Carter - Redding	
	(530) 225-2715	Officer Shon Hill - Red Bluff	2004
<b>Valley Div. - 201</b>	(916) 464-2080	<b>Lieutenant Rick Linson - Valley Division ISU</b>	
	(916) 464-2080	Officer Jeff Asnicar - Valley Division ISU	
	(916) 464-2080	Officer Virginia Ballestero - Valley Division ISU	
	(916) 464-2080	Officer Don Davis - Valley Division ISU	
	(916) 464-2080	Officer Glen Glaser - Valley Division ISU	
	(916) 464-2080	Officer Colleen Mayo - Valley Division ISU	
	(916) 464-2080	Officer Bruce Ogden - Valley Division ISU	
	(916) 464-2080	Sergeant Rodney Ellison - Valley Division - ISU	
	(530) 879-1999	Sergeant Dave Vickers - Chico	
	(916) 338-6710	Officer David Longo - North Sacramento	
	(916) 338-6710	Officer Todd Van Lindt - North Sacramento	
	(916) 681-2300	Officer Joe Escobar - South Sacramento	
	(209) 943-8666	Officer John O'Neil - Stockton	
	(209) 943-8666	Officer Andy Wertman - Stockton	
<b>Golden Gate Div. - 301</b>	(510) 622-4633	<b>Lieutenant Ron Lum - Golden Gate Division ISU</b>	
	(510) 622-4609	Officer Braulio Mendieta - Golden Gate Division ISU	Jan-08 S/O Class
	(510) 622-4609	Sergeant Sam Bailey - Golden Gate Division ISU	
<b>Central Div. - 401</b>	(559) 277-7250	<b>Lieutenant Bruce Williams - Central Division ISU</b>	
	(559) 277-7250	Sergeant Jason Daughrity - Central Division ISU	
	(559) 277-7250	Officer John Agueda - Central Division ISU	Jan-08 S/O Class
	(559) 277-7250	Officer Anthony Arcelus - Central Division ISU	
	(559) 277-7250	Officer Jerry Penny - Central Division ISU	Jan-08 S/O Class
<b>Southern Div. - 501</b>	(323) 644-9550	<b>Lieutenant David Moeller - Southern Division ISU</b>	N/A
	(323) 644-9550	Sergeant Javier Dominguez - Southern Division ISU	Nov-2004
	(323) 644-9550	Officer Brian Caporrimo - Southern Division ISU	Nov-2005
	(323) 644-9550	Officer Pablo Torres - Southern Division ISU	Nov-2004
	(323) 644-9550	Officer Keith Phillips - Southern Division ISU	Dec-2005
	(323) 644-9550	Officer Peter Sutherland - Southern Division ISU	Dec-2005
<b>Border Div. - 601</b>	(858) 650-3620	<b>Lieutenant Hector Paredes - Border Division ISU</b>	None
	(858) 650-3620	Sergeant Rich Berg - Border Division ISU	None
	(619) 572-8955	Sergeant Dennis Frias - Border Division ISU	None
	(619) 858-3600	Officer Bill Chamberlain - Border Division ISU	
	(714) 288-2633	Officer Victor Taylor - Border Division ISU/Katella	None
	(858) 650-3600	Officer Gil Reyes - Border Division ISU	12/14/2005
	(858) 650-3600	Officer Kathy Reyes - Border Division ISU	12/14/2005
	(858) 650-3600	Officer Ray San Miguel - Border Division ISU	12/14/2005
	(760) 922-6141	Officer Luis Godinez - Blythe	
	(949) 487-4000	Sergeant Spiros Doumas - Capistrano	None
	(949) 487-4000	Officer Eric Barnard - Capistrano	None
	(949) 487-4000	Officer Chris Goodwin - Caspistrano	None
	(619) 401-2000	Sergeant Robert "Dave" Anastasia - El Cajon	12/14/2005
	(619) 401-2000	Officer William "Bill" Smale - El Cajon	12/14/2005
	(760) 482-2500	Sergeant Arturo Proctor - El Centro	
	(760) 482-2500	Officer Daniel Alvarez - El Centro	
	(760) 482-2500	Officer Wes Boerner - El Centro	
	(760) 772-8911	Sergeant Bob Heflin - Indio	1998
	(760) 772-8911	Officer Michael Sorg - Indio	None
	(760) 757-1675	Sergeant Mike Morgan - Oceanside	12/14/2005



UPDATED ROSTER PROVIDED BY STATEWIDE TSP COORDINATOR

TAX SEIZURE PERSONNEL ROSTER			
DIVISION	TELEPHONE	PERSONNEL/LOCATION ASSIGNED	TRAINING DATE
Border Div. - 601 (Cont.)	(760) 757-1675	Officer James Crowe - Oceanside	12/14/2005
	(619) 220-5492	Sergeant Roberta "Lynn" Guzman - San Diego	None
	(619) 220-5492	Officer Mark Gregg - San Diego	None
	(619) 220-5492	Officer Robert Marsh - San Diego	2002
	(619) 220-5492	Officer Mike May - San Diego	None
	(619) 220-5492	Officer Ron Ramos - San Diego	2002
	(951) 769-2000	Lieutenant Matt Guthrie - San Gorgonio Pass	12/14/2005
	(951) 769-2000	Officer Christopher Blondon - San Gorgonio Pass	12/14/2005
	(951) 769-2000	Officer David Peters - San Gorgonio Pass	None
	(714) 567-6000	Sergeant Ricardo Flores - Santa Ana	None
	(714) 567-6000	Officer Aaron D'Aoust - Santa Ana	None
	(714) 567-6000	Officer Michael Harris - Santa Ana	2004
	(951) 506-2000	Sergeant Chris Francescon - Temecula	
	(951) 506-2000	Officer Sigifredo "Sig" Ceballos - Temecula	
	(714) 892-4426	Sergeant Damaris Laureano - Westminster	12/14/2005
	(714) 892-4426	Officer George Fithian - Westminster	None
Coastal Div. - 701	(805) 549-3261	<b>Lieutenant Greg Williams - Coastal Division - ISU</b>	
	(805) 549-3261	Officer Kevin Coomer - Coastal Division ISU	9/12/2002
	(805) 477-4100	Officer Brian Demattia - Ventura	11/2/2004
	(805) 477-4100	Officer Todd Wonders - Ventura	11/2/2004
Inland Div. - 801	(909) 806-2400	<b>Lieutenant Oscar Medellin - Inland Division ISU</b>	
	(909) 806-2400	Sergeant Dan DeLong - Inland Division ISU	
	(909) 806-2400	Officer Joshua Buffum - Inland Division ISU	
	(909) 806-2400	Officer Clarence Bullen - Inland Division ISU	
	(909) 806-2400	Officer Karie Mendoza - Inland Division ISU	Jan-08 S/O Class
	(909) 806-2400	Officer Kurt Nester - Inland Division ISU	
	(909) 806-2400	Officer George Padilla - Inland Division ISU	
	(909) 806-2400	Officer David Yokley - Inland Division ISU	
	(909) 806-2400	Officer Grady Stevens - Inland Division ISU	
	(951) 232-9024	Sergeant Andy Lindholm - Inland Division SEU	
	(909) 481-4611	Officer Mike Blaine - Inland Division SEU	
	(909) 481-4611	Officer Ron Bolon - Inland Division SEU	
	(909) 481-4611	Officer Gil Carrera - Inland Division SEU	

Bolded names are Division Coordinators

I:\081\Tax Seizure Program\Excel\Personnel Roster TSP 2009.xls

DIVISION NAME: Northern

[illegible]

5/28/2009

DIVISION NAME: GOLDEN GATE DIVISION - 301

[illegible]

DIVISION NAME: CENTRAL

[illegible]

DIVISION NAME: Southern Division

[illegible]

**BORDER DIVISION - 601  
TAX SEIZURE PERSONNEL ROSTER**

TELEPHONE	PERSONNEL/LOCATION ASSIGNED	CLERICAL	TRAINED	DATE TRAINING RECEIVED IF APPLICABLE
(858) 650-3620	Lieutenant Hector Paredes - Border Division ISU	*Tiffany Jones	NO	
(858) 650-3620	Sergeant Rich Berg - Border Division ISU		NO	
(619) 572-8955	Sergeant Dennis Frias - Border Division ISU/Katella		NO	
(714) 288-2633	Officer Victor Taylor - Border Division ISU/Katella		NO	
(858) 650-3600	Officer Gil Reyes - Border Division ISU		YES	Received update training 12/14/2005 Also attended 40 hr Civil Procedures 2008
(858) 650-3600	Officer Kathy Reyes - Border Division ISU		YES	Received update training only 12/14/2005 - Has not received full training session.
(949) 487-4000	Sergeant Ray San Miguel - Border Division ISU		YES	Received update training only 12/14/2005 - Has not received full training session.
(949) 487-4000	Sergeant Spiros Doumas - Capistrano		NO	
(949) 487-4000	Officer Eric Barnard - Capistrano		NO	
(619) 401-2000	Officer Chris Goodwin - Capistrano		NO	
(619) 401-2000	Sergeant Robert "Dave" Anastasia - El Cajon		YES	Received update training only 12/14/2005 - Has not received full training session.
(760) 772-8911	Officer William "Bill" Smale - El Cajon		YES	Received update training only 12/14/2005 - Has not received full training session.
(760) 772-8911	Sergeant Bob Heflin - Indio		YES	Advised received multi-day course in 1998
(760) 757-1675	Officer Michael Sorg - Indio		NO	
(760) 757-1675	Sergeant Mike Morgan - Oceanside		YES	Received update training only 12/14/2005 - Has not received full training session.
(619) 220-5492	Officer Jamie Crowe - Oceanside		YES	Received update training only 12/14/2005 - Has not received full training session.
(619) 220-5492	Sergeant Roberta "Lynn" Guzman - San Diego	*Shannon Stillfield	NO	
(619) 220-5492	Officer Mark Gregg - San Diego		NO	
(619) 220-5492	Officer Robert Marsh - San Diego		YES	Attended one day training in Sacramento in Sept 2002
(619) 220-5492	Officer Mike May - San Diego		NO	
(951) 769-2000	Officer Ron Ramos - San Diego		YES	Attended one day training in Sacramento in Sept 2002
(951) 769-2000	Lieutenant Matt Guilfré - San Geronimo Pass		YES	Received update training only 12/14/2005 - Has not received full training session.
(951) 769-2000	Officer Chris Blondon - San Geronimo Pass		YES	Received update training only 12/14/2005 - Has not received full training session.
(714) 567-6000	Officer David Peters - San Geronimo Pass		NO	
(714) 567-6000	Sergeant Ricardo Flores - Santa Ana		NO	
(714) 567-6000	Officer Aaron D'Aoust - Santa Ana		NO	
(714) 892-4426	Officer Michael Harris - Santa Ana		YES	Advised received one day training sometime in 2004
(714) 892-4426	Sergeant Damaris Laureano - Westminster		YES	Received update training only 12/14/2005 - Has not received full training session.
(714) 892-4426	Officer George Fithian - Westminster		NO	

DIVISION NAME: COASTAL

6/4/2009

[illegible]

DIVISION NAME: INLAND DIVISION

[illegible]



**HPM 70.19**



HPM 70.19

**California  
Highway Patrol**

# **Tax Seizure Program Manual**

### HPM 70.19, REVISION RECORD

<u>REV#</u>	<u>DATE INSERTED</u>	<u>INITIALS</u>	<u>REV#</u>	<u>DATE INSERTED</u>	<u>INITIALS</u>
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*Printed by California Highway Patrol, Sacramento, CA*

DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

TAX SEIZURE PROGRAM MANUAL

FOR DEPARTMENTAL USE ONLY

REVISED JULY 2006

## FOREWORD

The purpose of this manual is to establish tax seizure policy and to provide guidance and direction to personnel of this Department in the interpretation of the Code of Civil Procedure, as it pertains to tax seizure.

The objective of this manual is to promote uniformity of interpretation and application of the laws pertaining to the civil process and civil enforcement in the service of tax seizure warrants.

In the early 1980s, the California State Police (CSP) was given the responsibility to conduct tax seizures, property seizures, and execute arrest warrants for the Franchise Tax Board, Board of Equalization, and Employment Development Department. On July 11, 1995, CSP merged with the California Highway Patrol. As a result of the merger, the Department is now required to execute tax seizures previously conducted by the CSP. It is anticipated that the tax seizure program will continue to provide a means for state agencies to collect taxes, interest, or penalties due the state.

Inquiries or comments relating to this manual should be directed to Enforcement Services Division, Field Support Section, P. O. Box 942898, Sacramento, CA 94298-0001, (916) 445-0752.

## OFFICE OF THE COMMISSIONER

DISTRIBUTION: (3) Field Commands  
Headquarters Commands  
S(Holders of HPM 70.19)

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## CHAPTER 1

### TAX SEIZURE PROGRAM RESPONSIBILITIES

1. AUTHORITY. Sections 6776 and 19232 of the Revenue and Taxation Code (RTC) and Section 1785 of the Unemployment Insurance Code (UIC) authorize the Board of Equalization (BOE), Franchise Tax Board (FTB) and Employment Development Department (EDD) to issue tax seizure warrants for collections of any delinquent fees due the state. The tax seizure warrants shall be served by the California Highway Patrol (CHP), any sheriff, marshal, or constable. Sections 6777 and 19233 of the RTC and Section 1786 of the UIC provides for the agency serving the tax seizure warrant to be reimbursed for all expenses and equipment damage incurred during the process.
2. BACKGROUND. Tax seizure warrants are an effective means for state agencies to collect taxes, interest, and/or penalties due the state. As a result of the July 11, 1995, merger between the CHP and the California State Police (CSP), the Department now has the responsibility for the Tax Seizure Program (TSP) previously managed by the CSP.
3. OBJECTIVES. The primary objective of the Tax Seizure Program Manual is to provide standardized direction and guidelines to TSP personnel providing assistance to FTB, BOE, and EDD by serving tax seizure warrants on tax debtors for the collection of taxes due the state. It is also important to promote a positive working environment between the tax agency, the tax debtor, and departmental personnel.
4. PROGRAM MANAGEMENT.
  - a. Office of the Commissioner. The Office of the Commissioner is responsible for establishing policy for the departmental TSP.
  - b. Assistant Commissioner, Field. The Office of Assistant Commissioner, Field shall be responsible for ensuring that field Divisions are in compliance with the policy and procedures contained within this manual.
  - c. Enforcement Services Division. Enforcement Services Division shall be responsible for ensuring Field Support Section (FSS) coordinates and monitors the TSP.
  - d. Field Support Section. FSS has been deemed the Office of Primary Interest (OPI) for coordinating and monitoring the Department's participation in the TSP. FSS has a designated departmental Program Coordinator for this program. The



departmental Program Coordinator will provide advice and assistance to field Divisions regarding the management and administration of the program. The departmental Program Coordinator shall act as the liaison with the tax agencies for contract negotiation only.

5. FIELD DIVISION MANAGEMENT.

a. Field Division Commanders. Field Division commanders are responsible for managing and directing the overall TSP within their Divisions.

b. TSP Coordinators. The Division tax seizure coordinators shall implement the policies and procedures outlined in this manual. The Division TSP coordinator should be a sergeant or above and shall be responsible for the following:

(1) Supervision of Division tax seizure operations.

(2) Ensuring tax seizure warrants are accurate and complete for service by the officers.

(3) Ensuring timely service of all warrants received.

(4) Reviewing reports submitted by tax seizure personnel for accuracy and completeness.

(5) Ensuring all changes in tax seizure personnel are reported to FSS on a quarterly basis, no later than the 20th day following the close of each quarter (January, April, July, October). This information is necessary to update the intranet/internet web sites with current contact information. Negative reports are required.

c. Area Commanders. Area commanders are responsible for directing and coordinating TSP activities within their commands. Area officers are to report to either an Area supervisor designated with TSP duties or to the field TSP coordinator in their respective Division.

d. Tax Seizure Officers. Tax seizure officers shall be sworn members of the Department who have received OPI approved training in serving tax seizure warrants. Tax seizure officers are to work in cooperation with tax agencies to serve warrants to the satisfaction of the tax agency in accordance with departmental policy. Tax seizure officers are to rely upon the taxing agency to contact the Department to request execution of tax warrants. Tax seizure officers shall not volunteer their services.

6. TAXING AGENCY. The Department serves tax seizure warrants for FTB, BOE, and EDD. It is the responsibility of the taxing agency to issue the tax warrant and request that the Department serve the warrant. The taxing agency shall be responsible for all costs incurred as a result of the service.

7. DEFINITIONS.

- a. Tax Agency. A state taxing agency (FTB, BOE, or EDD) responsible for collecting taxes and liabilities due the state, which receives law enforcement services rendered by the Department.
- b. Judgment Creditor. A judgment creditor or creditor means the state, department, or agency of the state seeking to collect the liability. The terms judgment creditor or creditor apply to the plaintiff.
- c. Judgment Debtor. A judgment debtor or debtor means the entity from whom the liability is sought to be collected. The terms judgment debtor or debtor apply to the defendant.
- d. Levy. A levy is the property identified as a result of a tax agency's request through the court to set aside property to be seized from the debtor to satisfy a judgment.
- e. Levying Officer/Tax Seizure Officer. For the purposes of this manual, Levying Officer and Tax Seizure Officer are synonymous. A Levying Officer/Tax Seizure Officer may be the sheriff, marshal, constable, or a CHP officer.
- f. Natural Person. A natural person is an individual and not a member of a corporation or a partnership.
- g. Notice Motion. A notice motion occurs when the party upon which the warrant is being served is made aware of this event.
- h. Writ of Execution. A Writ of Execution is a document executed by the court that requires the tax levying officer to whom it is directed to enforce a money judgment.
- i. Writ of Possession. A Writ of Possession is a document directed to the tax seizure officer enforcing the possession of specific property to be seized. The Writ of Possession is issued by the clerk of the court upon application of the judgment creditor and shall be directed to the levying officer in the county where the judgment is to be enforced.

- j. Warrant for Collection. The warrant for collection shall be directed to any CHP tax seizure officer, sheriff, constable, or marshal and shall have the same effect as a Writ of Execution. The warrant for collection shall be levied and sale made pursuant to the warrant in the same manner and with the same effect as a levy and a sale pursuant to a Writ of Execution.
- k. Ex Parte Writ. A written judicial order served on a person who is unaware of the proceedings prior to service.
- l. Private Location. A private location is private property such as a house.
- m. Private Place. A private place is located within a private location, such as a box placed within a house.
- n. Sureties/Undertakings. Sureties/undertakings and bonds are protections provided by law to protect third person parties in a legal action.
- o. Statewide Interagency Agreement. A Statewide Interagency Agreement is a contract between a tax agency and the CHP to provide reimbursement to the CHP for tax seizure warrant service, for hours of service, mileage, and any damage sustained to CHP equipment.

**CHAPTER 2**  
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## CHAPTER 2

### CIVIL ACTION PROCESS

1. POLICY. Currently, the Franchise Tax Board (FTB), Board of Equalization (BOE), and Employment Development Department (EDD) contract with the Department on a reimbursable basis for tax seizure warrant service. When the Department receives a request to serve a tax seizure warrant, only those officers specially trained in tax seizure warrant procedures shall be utilized. Officers shall follow departmental policy and the unique guidelines contained in this chapter which apply to the Tax Seizure Program (TSP).

#### 2. TAX SEIZURE WARRANT PROCEDURES.

a. Request for Warrant Service. A request for tax seizure warrant service may be received from the FTB, BOE, or EDD for collection of unpaid taxes, interest, or penalties.

b. Warrant for Collection of Amounts Due.

(1) The FTB, BOE, and EDD may issue a request for a Warrant for Collection of Amounts Due (Annex 2-A-1), for any tax, interest, or penalty and for the enforcement of any lien.

(2) The warrant shall be directed to the California Highway Patrol (CHP) and shall have the same force and effect as a Writ of Execution.

(3) All cases received by the tax seizure officer, delivered or mailed, shall have the time and date of receipt noted on the documents. Receipt of a case does not constitute acceptance or rejection of a case. A case may be rejected or termed defective if it does not meet the requirements of form and content required by the judicial council.

(4) The receiving tax seizure officer shall ensure the service location is within the tax seizure officer's assigned Division. Issuing agencies shall be directed to the appropriate Division for service requested outside the tax seizure officer's assigned Division.

(5) Upon receiving a request for warrant service, the officer shall contact Field Support Section (FSS) and request a case number. FSS may be contacted at (916) 445-0752, between 8:00 a.m. and 4:45 p.m., excluding weekends and holidays.

c. Warrant Contents. Tax seizure officers shall ensure the warrant contains all of the following elements prior to service:

- (1) Name and address of issuing state agency.
- (2) Account number of tax debtor.
- (3) Amount required to satisfy the money judgment as of the date the warrant is issued.
- (4) Amount of interest accruing daily on the principal from the date the warrant is issued.
- (5) Warrant number.
- (6) The warrant date of issuance.
- (7) Name and last known address of the tax debtor.
- (8) Signature of the issuing agent.

d. Instructions. It is essential that the tax seizure officer follow the signed written instructions on the Levy of Warrant for Amount Due. The officer has no responsibility to act until written instructions are received. **Under no circumstances shall any warrant be executed without proper instructions.** This requirement for written instructions includes all supplemental instructions, amendments, and cancellations. If, at any time, the officer believes there may be a violation of departmental policy, the officer shall notify a supervisor before serving the warrant. Should the supervisor determine there is a violation of policy, the taxing agency shall be contacted, the problem shall be explained, and the warrant returned to the taxing agency.

(1) Instructions are to be followed exactly as given because the initiating party may have good reason for wanting service conducted specifically as directed. Any questions or objections must be clarified with the issuing agency before the warrant is accepted. **Under no circumstances shall the tax debtor be shown or given a copy of the levy instructions.** All instructions shall contain the following information:

- (a) Information needed or requested by the tax seizure officer.
- (b) An adequate description of the property to be levied. The word "property" includes both real and personal property.
- (c) The warrant number.



(d) Name and account number of the tax debtor to be served.

(2) The levying officer shall act in accordance with the written instructions to the extent the actions are taken in conformance with the provisions of the Code of Civil Procedure (CCP) Section 687.010.

(3) Except to the extent the levying officer has actual knowledge that the information is incorrect, the levying officer may rely on any information contained in the written instructions.

e. Legal Method of Counting Days. Before a warrant can be served, or a response received, days must be counted correctly. To determine the number of days consider the following:

(1) Holiday. Means any day on which any city, county, state, or public office is closed for the entire day for the conduct of business in that office. It has no relationship to those days when the courts are closed.

(2) Counting Days. Do not count the first day when determining the time within which any act of warrant service provided by law is to be completed. Include the last day, unless the last day is Saturday, Sunday, or a holiday. If the last day is a Saturday, Sunday, or a holiday; count forward to the next business day. [CCP Sections 12, 12a, and 12b.]

f. Service. A civil process may legally be served at any time of the day or night, any day of the week. There are no restrictions on the service of a process within California. However, it has been held that an officer serving a civil process at midnight by pounding on the door is liable to an action for damages for extreme emotional distress. (Golden vs. Dungan [1971] 20 CA 3d 295.4) Therefore, service of civil process on a residence shall not be undertaken between the hours of 10:00 p.m. and 6:00 a.m. However, tax warrants can be served on businesses such as bars and restaurants after 10:00 p.m., with approval from the Division Tax Seizure Coordinator.

(1) The state retains the right to serve a criminal and civil process on federal lands as provided in Government Code (GC) Section 126(e). The reservation of a state's authority to serve civil and criminal process on federal land prevents federal territory from becoming a sanctuary for debtors and criminals.

(2) The tax seizure officer must never attempt to execute a California process beyond the borders of California.

(3) A member of the Legislature is not subject to a civil process during a session of the Legislature and for five days before and after a session.

(4) Diligence in service is required by law. Diligence is considered three attempts, at three different times, on three different days. Diligence has also been interpreted as one attempt to be made in the evening hours. (Espinoza v. Nunez [1988] 199 CS 3d 1389.)

g. Uniform. Unless authorized by a commander, tax seizure officers shall wear the distinctive CHP uniform when executing tax warrants (refer to HPM 73.5, Uniform/Grooming & Equipment Standards Manual). At the discretion of the commander, the utility uniform may be worn during appropriate situations when in the best interest of the Department. This reassures the tax debtor that the service is valid and that executing officers have the authority to serve the warrant.

h. Executing a Warrant.

(1) Prior to the execution of a warrant, tax seizure officers shall notify the local law enforcement agency, with jurisdiction, of the date, time, and location of the execution of a warrant. (The sensitivity of the specific tax seizure will dictate the appropriate level of notification.)

(2) Tax seizure officers shall immediately notify their commander when a particular seizure will have a propensity for political or media sensitivity.

(3) At least two officers shall be present when executing a warrant. One officer shall be the tax seizure officer. This will ensure the safety of the officers and provide for better accountability.

(a) The sale of property is exempted from the requirement for two officers to be present unless there is a concern for officer safety.

(b) The tax seizure officer shall utilize CHP Area personnel to assist with vehicle seizures when necessary. The officer should contact the Area commander/supervisor to request assistance.

i. Method of Levy. At the time of levy, the tax seizure officer shall serve a copy of the following items to the tax debtor:

(1) CHP 483, Notice of Levy (Annex 2-B-1).

(2) The warrant.

(3) If the debtor is a "natural person" (not a corporation or partnership) the debtor shall be provided with a CHP 482, Exemptions from the Enforcement of Judgments (Annex 2-C-1), pursuant to CCP Section 681.030(c).

(4) Officers shall provide the tax debtor with receipts for all assets seized by utilizing a CHP 481, Tax Seizure Tally Receipt (Annex 2-D-1).

(5) The tax debtor may claim any available exemption for their property. Upon request, the tax seizure officer shall provide the tax debtor with a CHP 479, Claim of Exemption (Annex 2-E-1). This form is to be completed by the tax debtor. The tax seizure officer shall not complete the form for the tax debtor nor offer the form without it being requested. The notice of levy provides the following information to the tax debtor(s): "You may claim any available exemption for your property. A list of exemptions will be given to you by the levying officer. If you wish to claim an exemption for personal property, you must do so within ten (10) days after this notice was delivered to you, or within fifteen (15) days after this notice was mailed to you by filing an exemption and one copy with the levying officer as provided in Section 703.520 of the Code of Civil Procedure."

j. Entry to Private Premises Under Ex Parte Writ.

(1) The court may issue a writ authorizing the officer, if necessary, to forcibly enter and search for the property in the private place stated in the writ.

(2) The officer may make peaceable entry with the permission of the occupant. The officer shall never make forcible entry without the utilization of the Division Warrant Service Team (WST). Policy and procedures outlined in General Order 100.84, Service of Search and Arrest Warrants Involving Entry into Residences, Businesses and Other Structures (Warrant Service Program), shall be utilized for any forcible entry situation.

(3) If the officer reasonably believes that entry and seizure will involve substantial risk of serious injury or death to any person, the on-duty supervisor shall be notified immediately. The officer shall refrain from seizing the property, advise the issuing agency, and make a return to the court to explain the circumstances.

k. Entry to Land, Buildings, and Dwellings. A tax seizure officer may peaceably enter private buildings and dwellings to effect execution of a warrant. However, the officer may not break-and-enter against the owner's wishes except where specifically authorized to do so by a valid writ (Ex Parte Writ of Possession, an order directing transfer of possession of property) or court order.

l. Forcible Entry. If forcible entry is required to execute a valid writ, the following shall be adhered to:

(1) The Division WST shall be contacted to perform the entry.

- (2) A TSP supervisor shall respond to the location.
- (3) A TSP supervisor shall photograph any property damage and include copies in the case file.
- (4) A TSP supervisor shall secure the building or dwelling when parties are taken into custody and no other responsible party is present.
- (5) A TSP supervisor shall ensure that a CHP 268, Potential Civil Litigation Report, is prepared as required by policy outlined in HPM 11.1, Administrative Procedures Manual, Chapter 8.
- (6) If the Division WST is not available the warrant shall not be served.

m. Forcible Re-entry. The CCP affords the officer the option to forcibly re-enter the building or dwelling to complete execution of a valid writ. The Division WST shall be utilized to re-enter the structure. If the WST is not immediately available the warrant shall not be executed.

### 3. SEIZING ITEMS.

a. Personal Property Levy. For all personal property levies, the instructions must describe the particular property to be seized and its location in such a manner that no other property could reasonably be mistaken for the wanted property. Officers shall contact the issuing agency for additional written instructions if questions arise concerning the location, description, or ownership of the property. The tax seizure officer shall not seize, attach, or place a levy upon a liquor license.

b. Property Held in a Private Location. When personal property is held in a private place and in possession of the tax debtor, the officer is required to:

- (1) Make a demand for the property. Property should be stored in "Evidence/Property" lockers when feasible. A CHP 36, Evidence/Property Receipt/Report, shall be completed when any property is stored. If the seized property is of such size or quantity that the Area office cannot accommodate it, the taxing agency shall be notified to make their own storage arrangements.
- (2) Take no further action to obtain the property if the property is not delivered.
- (3) Inform the issuing agent if the debtor did not deliver the property upon which the levy was placed.
- (4) Wait for further direction (amended instructions, Ex Parte Writ, etc.) from the taxing agency.

c. Court Order or Writ of Possession. Only the taxing agency requesting service may apply to the court for an order or Writ of Possession directing the officer to seize property in a private place. Members of the Department shall not apply to the court for these court orders. Tax seizure officers shall not execute court orders without the warrant and instructions described in 2.b. and 2.c. of this chapter. The application may be ex parte or on a noticed motion. Ex Parte Writs are issued only when there is probable cause to believe that one of the following conditions exists:

- (1) The defendant feloniously gained possession of the property.
- (2) The property is a credit card.
- (3) The defendant acquired possession of the property in the ordinary course of his/her trade or business for commercial purposes and:
  - (a) The property is not necessary for the support of self or family.
  - (b) There is an immediate danger the property will become unavailable to levy, or substantially impaired in value by acts of destruction or lack of care.
  - (c) The ex parte issuance of writ is necessary to protect the property.

d. Cash. All action involving currency will be conducted in the presence of two officers. Each officer will be responsible to count the money. A CHP 481, Tax Seizure Tally Receipt (Annex 2-D-1), shall be completed. Each officer will sign and date the bottom of the form, certifying its accuracy.

- (1) All currency collected as a result of executing a warrant shall be:
  - (a) Secured in a locked location safe from theft, as determined by a departmental supervisor or manager.
  - (b) Converted to a cashier's check or money order made payable to the CHP no later than the next business day following the seizure. A CHP 251, Counter Receipt, shall be completed for monies collected and filed in the case file.
  - (c) Transmitted to Fiscal Management Section on the weekly CHP 230, Transmittal Record, and listed in the "Miscellaneous Tax Seizure Section".
- (2) The FSS issued case number shall be written on the face of all cashier's checks, third party checks, money orders and on the CHP 230, Transmittal Record.

e. Garnishment. The CHP 484, Memorandum of Garnishee (Annex 2-F-1), is the form utilized to attach personal property of the debtor (other than earnings) which is in the possession of a third person. This type of seizure is utilized as a levy upon stock (securities) under the control of a third party.

(1) A garnishment is served and the property seized from the garnishee by the tax seizure officer.

(2) A copy of the writ and a notice of levy prepared by the tax seizure officer to garnish the personal property of the debtor is given to the garnishee.

(3) At the time of the levy, or promptly thereafter, the levying officer shall serve a copy of the following on the judgment debtor:

(a) Writ of Execution.

(b) Notice of levy.

(c) If the judgment debtor is a natural person, a copy of the form listing exemptions.

(4) Service shall be made personally or by mail.

f. Real Property.

(1) A levy upon "real property" includes lands, tenements, and hereditaments (heritable properties). To levy upon real property:

(a) The levying officer shall record a copy of the warrant and notice of levy with the county recorder in the county where the property is located.

(b) The notice of levy shall describe the property levied upon and state that the judgment debtor's interest in the property has been levied upon.

(c) The taxing agency will request and pay for a preliminary title report.

(d) Based on the title report, if the judgment debtor's interest in the real property is in the name of a person other than the judgment debtor, the notice of levy shall identify the third person, and the recorder shall index the copy of the warrant and levy in the names of both the judgment debtor and the third person.

(2) Growing Crops, Timber, and Minerals.

(a) To levy upon growing crops, timber to be cut, minerals, or similar items (including oil and gas) to be extracted or accounts receivable

resulting from the sale thereof at the wellhead or minehead, the levying officer shall record with the county recorder the location of the crops, timber, minerals, or similar items, a copy of the warrant and the levy that describes the property levied upon and which states that the judgment debtor's interest in the described property has been levied upon and describes the real property where the crops, timber, or minerals are located.

NOTE: If the judgment debtor's interest is listed in the county's records in the name of a third person, the notice of levy shall identify that person. The recorder shall index the copy of the writ and notice of levy in the names of both the judgment debtor and the third person.

(b) At the time of the levy or promptly thereafter, the levying officer shall serve a copy of the warrant and levy personally or by mail on the following persons:

1 Any third person in whose name the judgment debtor's interest in the crops, timber, or minerals or similar items is indicated in the county recorder's office.

2 Any secured party who has filed a financial statement with respect to the crops, timber, or minerals prior to the date of levy on the property.

(c) At the time of the levy, or promptly thereafter, the levying officer shall serve a copy of the warrant and levy on one occupant of the real property where the crops, timber, or minerals are located.

(3) Safe Deposit Boxes. Instructions for the service of a warrant shall contain the location and description of the safe deposit box. The levying officer may give the defendant an opportunity to open the safe deposit box. If the debtor is uncooperative, arrangements should be made with the taxing agency for a locksmith. The locksmith's fees should be paid for by the taxing agency. If a representative of the taxing agency is present, all items within the safe deposit box may be turned over directly to the representative. A CHP 36, Evidence/Property Receipt/Report shall be completed and the chain of possession section signed by the tax representative as evidence of the taxing agency taking custody of the property. A copy of the form shall be retained in the case file. If the tax representative is not present, notification shall be made to the taxing agency of the property seized. Once the warrant has been satisfied a billing/invoice will be completed.

(4) Safe Deposit Boxes Not Exclusively in the Name of the Defendant. Safe deposit boxes standing in the name of a person other than the debtor, either alone or with other third persons, are not subject to levy without a court order.

(5) Vehicles, Vessels, and Aircraft.

(a) Instructions for the service of a warrant shall contain the license number or hull number, vehicle identification number, and location of the vehicle, as well as the make, model, and color. Confirmation from the Department of Motor Vehicles (DMV) should be obtained prior to the execution of the warrant. Any discrepancies shall be clarified with the issuing agency in writing.

(b) There is no statutory requirement to give a notice of levy on an aircraft to the legal owner and such notice should not be given. To obtain information as to the legal or registered owner, inquiries shall be directed to the Federal Aviation Administration (FAA), Aeronautical Center, Box 25504, Oklahoma City, Oklahoma, 73125, (405) 954-3116. Care should be taken not to cause any great delay in levying upon or holding aircraft while awaiting a response from the FAA Aeronautical Center.

(c) The procedure for levying upon a house trailer or mobile home is identical to levying on a vehicle except when it is used as a dwelling. To levy on personal property used as a dwelling, serve a copy of the writ and notice on any occupant of suitable age, or, if unable to serve on an occupant, post copies of both the writ and notice of levy in a conspicuous place on the property. The occupants may not be removed without a separate court order.

(d) At the time of the levy or immediately thereafter, a copy of the warrant, and list of exemptions (if the debtor is a natural person) shall be served to the debtor. If the debtor or agent is not present at the location of the seizure, a copy of the warrant shall be posted in a conspicuous place at the address of seizure. Attach a CHP 477, Warning (Annex 2-G-1), to the levied property.

(e) Officers shall utilize the CHP 180, Vehicle Report, to record all vehicle seizures resulting from tax seizure warrants. Officers shall enter "Tax Warrant" or "19232 California Revenue and Taxation Code (RTC)", for FTB seizures; "6776 RTC" for BOE seizures; or "1785 California Unemployment Insurance Code (CUIC)", for EDD seizures, as the "Storage Authority and Reason" on the CHP 180. Officers shall utilize established evidence tow companies. Under the "Agency Hold Section" of the CHP 180, officers shall indicate "release through tax seizure officer only." Officers shall follow all departmental inventory procedures



established in HPM 81.2, Vehicle Procedures Manual. The CHP 480, Order to Release Vehicle (Annex 2-H-1), shall be completed when a vehicle is released with accrued towing and storage charges. This form is required, as it stipulates who is responsible for the towing and storage charges. Two common examples are:

1 The seized vehicle is released back to the tax debtor, with no further action.

2 Upon sale of the vehicle, CCP Section 701.590 states in part, “. . . within ten days after the sale, the purchaser must pay the balance due plus cost accruing with regard to the property sold (storage, etc.) from the date of sale until the date of payment.”

(f) Notify the appropriate communications center for an “impounded vehicle” entry.

(g) Immediately after the vehicle, vessel, or aircraft levy is completed, the officer must determine the legal owner and serve him/her with a copy of the warrant. Service may be made by mail or in person. This service does not suspend any action nor impose a time limit. The tax agency is to proceed with the sale on schedule.

g. Third Party Interest in Debtor's Property.

(1) At the time of the levy or promptly thereafter, the levying officer shall serve a copy of the warrant and levy on any third person in whose name the judgment debtor's interest in real property is indicated in the records of the county.

(2) Service shall be made personally or by mail.

(3) If service on the third person is by mail, it shall be sent to the person at the address for such person, if any, shown on the tax assessor's records of the county in which the real property is located, or if no address is shown, to the person at the address used by the county recorder for the return of the instrument creating the interest of the third person in the property.

(4) The levying officer shall serve a copy of the warrant and levy on one occupant of the real property.

(5) Service on the occupant shall be made by leaving a copy of the warrant and the levy with the occupant personally, or in the occupant's absence, with a person of suitable age and discretion found upon the real property.

(a) This person must be either an employee or agent of the occupant or a member of the occupant's household.

(b) If unable to serve such an occupant, the levying officer shall post a copy of the warrant and levy in a conspicuous place on the real property.

h. Personal Property in the Custody of the Levying Officer.

(1) To levy upon personal property in the custody of the levying officer, use the following procedures:

(a) If the warrant is directed to the levying officer having custody of the property, the judgment creditor shall deliver the warrant to the levying officer.

(b) If the warrant is directed to a levying officer other than the levying officer having custody of the property, the levying officer to whom the warrant is directed shall serve a copy of the warrant and levy on the levying officer having custody. Service may be made personally or by mail.

(2) The levying officer having custody of the property shall comply with the warrant and shall not be subject to the duties and liabilities of third persons after a levy.

4. PREJUDGMENT ATTACHMENTS. CCP Section 488.385 provides for prejudgment attachments on vehicles or vessels for which a certificate of ownership has been issued by the DMV and which is "equipment of a going business." See instructions on form REG 675 (DMV), Attachment Lien Notice.

5. PROPERTY EXEMPTIONS – THIRD PARTY CLAIMS.

a. The third party claim procedure is a remedy whereby a person, such as an ex-spouse or creditor, who is not a party to an action may assert a superior claim of ownership to possession of real property and personal property under levy in the action. This also applies to a security interest or lien on personal property under levy. A party claiming ownership or the right to possession of property may make a third party claim in the following cases:

(1) Where real property has been levied upon under a Writ of Attachment or a Writ of Execution.

(2) Where personal property has been levied upon under a Writ of Attachment, a Writ of Execution, a prejudgment or postjudgment Writ of Possession, or a Writ of Sale.

(3) The person who files the third party claim must assert an interest, title, or ownership superior to that of the levying creditor.

(4) The remedy only applies to property in the actual or constructive possession of the CHP.

b. A person making a third party claim shall file the claim with the levying officer or with the field Division assigned to execute the warrant, together with two copies of the claim, after levy on the property but before the levying officer does any of the following:

(1) Sells the property.

(2) Delivers possession of the property to the issuing agency.

c. Receiving the Third Party Claim.

(1) A third party claim shall be stamped to indicate the time and date it is received.

(2) The claim shall be recorded in the case file, indicating the date of receipt, name of claimant, section filed under, property claimed, and amount due or value of property claimed.

(3) The tax seizure officer only has the responsibility to determine if the claim form is proper. The officer does not have the responsibility or authority to judge the merits of the claim.

d. Form and Contents of Claim.

(1) The claim applies to the property which is under levy.

(2) The person making the claim is not a defendant/debtor in the action.

(3) A Notary Public must have verified both oath and signature or signed under penalty of perjury.

(4) The claim includes the name of a third person and address in California for service by mail.

(5) The claim clearly describes the property.

(6) Includes a description of the interest claimed, including a statement of facts upon which the claim is based per CCP Section 720.130, or a detailed description of the security interest lien claimed, including a statement of the facts upon which it is based per CCP Section 720.230.

(7) The claim contains an estimate of the market value of the sums due, as well as interest.

(8) A copy of any writing upon which a claim is based shall be attached to the claim. For security interests, a copy of the security agreement and any financial statement shall be attached to the third party claim.

(9) Claims should only be rejected if they are not under oath, fail in fact to be a third party claim, or are for property not under levy.

(a) If the claim will be rejected and time remains for a proper claim to be filed, a collect telephone call to the third party explaining the deficiencies and deadlines is recommended.

(b) If the claim is rejected, a copy will be made for the file and the original shall be returned to the claimant with a letter of explanation.

(10) Within five days after receiving the claim, the tax seizure officer must serve both the issuing agency and the debtor personally or by United States first class mail, with the following:

(a) A copy of the third party claim.

(b) A statement explaining whether or not a third person filed an undertaking with the claim pursuant to CCP Section 720.610, et. seq.

(11) If no undertaking is filed by the third person, a notice that the property will be released barring the issuing tax agency filing an undertaking that satisfies the CCP or makes a deposit.

(12) A "Notice and Demand" letter shall be prepared by the officer. The original letter shall be attached to the copy of the third party claim and both shall be mailed to the issuing tax agency. A copy of each document shall also be mailed to the debtor. Officers shall retain a copy of the Notice and Demand in the case file and forward a copy to FSS.

(13) If the issuing tax agency does not comply with the Notice of Demand within the time allowed, the tax officer shall schedule the release of the property claimed. The last day for the issuing tax agency to comply must fall on a working day, and the property will be released on the next working day if

the Notice of Demand is not met. In computing the last day, the issuing tax agency will have ten (10) days from the date of mailing the Notice of Demand plus additional time for service by mail [five (5) days in California, ten (10) days in United States and twenty (20) days outside of the United States].

(14) If a third party claim is filed within the established deadline, the tax seizure officer may not:

- (a) Sell the property.
- (b) Deliver the property to the issuing agency.
- (c) Pay the proceeds of collection to the issuing agency.

(15) Receipt of Notice of Objection.

- (a) The FTB, BOE, and EDD are public entities exempt from executing an undertaking. These agencies are to file a notice with the tax seizure officer stating their department opposes the third party claim. This notice has the same effect as an undertaking.
- (b) If the tax agency does not file an objection with the tax seizure officer within the time limit, the officer must release the property.
- (c) If the tax agency has filed a notice of objection with the tax seizure officer and has mailed or served a copy on the third party claimant, the tax seizure officer may execute the warrant after ten (10) days, plus mailing time described in Section 5.d.(13) of this chapter.

6. UNDERTAKINGS/BONDS. Undertakings and bonds are legal terms contained in law to protect third person parties who are not party to a legal action but may suffer damages as a result of that action if not protected. For further explanation on protecting undertakings, refer to CCP Section 995.010 et seq.

7. KEEPERS. Levying officers shall not participate in Keeper levies. A Keeper acts as a custodian of the property under levy.

8. SECRETARY OF STATE ALTERNATIVE LEVY. The taxing agency may elect to have the levying officer seize farm products or inventory of an operating business by filing an "Attachment Lien Notice," together with a copy of the levy and filing fee, with the Secretary of State on a form prescribed by the Secretary. The form shall include a copy of the Writ of Attachment and the Notice of Attachment to be served on the defendant.

9. CLAIM OF EXEMPTION.

a. Filing Claim of Exemption. A claim of exemption may be filed by the debtor, who is a natural person, or a person acting on behalf of the tax debtor. In the case of community property, the debtor's spouse may file the claim of exemption, whether or not the spouse is also a tax debtor.

b. Time Limitations. The claim of exemption shall be made within ten (10) days after the date the notice of levy is personally served on the tax debtor or within fifteen (15) days after the date the notice of levy was mailed. All incoming claims shall be immediately time and date stamped.

c. Claim of Exemption Denial. A claim of exemption should not be accepted by the tax seizure officer beyond the time limits stated above. If the tax debtor has not filed a claim within the time limitations, they are deemed to have waived their rights to file an exemption.

d. Claim of Exemption Contents. The following are required contents of the claim of exemption:

(1) The original claim of exemption and one copy must be filed with the tax seizure officer.

(2) The claim shall be executed under oath and shall include:

(a) The name of the claimant and mailing address where service of notice of opposition to the claim can be made.

(b) The name and last known address of the tax debtor if the claimant is not the tax debtor.

(c) A description of the property claimed to be exempt. If an exemption is claimed on a vehicle or personal property used in trade, business, or tools of the profession, the claimant shall describe all other property of the same type, whether levied upon or not, and identify the property to which the exemption is to be applied.

(d) A financial statement is required if the exemption claims the property is needed for support of the tax debtor, the spouse, or dependents of the debtor. The statement shall include:

1 Name of the spouse.

2 Name, age, and relationship of all dependents.

3 All sources and amounts of income and earnings of the debtor, spouse, and dependents.

4 A list of all obligations of the tax debtor, spouse, and dependents.

5 The financial statement must be executed under oath by the tax debtor and spouse unless they are living separate and apart.

e. Notice of Filing of Claim of Exemption. Promptly after the filing of the claim, the tax seizure officer shall serve the following to the issuing agency by mail or in person:

(1) A copy of the claim of exemption.

(2) A CHP 474, Notice of Filing of Claim of Exemption (Annex 2-I-1), stating the claim of exemption has been made and the property will be released unless both of the following are filed with the tax seizure officer within ten (10) days by personal service or within fifteen (15) days by mail.

(a) A copy of the notice of opposition to the claim of exemption.

(b) A copy of the notice of motion for an order determining the claim of exemption.

(3) If the required copies of the notice of opposition and notice of motion are filed with the tax seizure officer within the established deadlines, the tax seizure officer shall promptly file the original claim of exemption with the court.

f. Order of the Court on Claim of Exemption. After the hearing on the claim of exemption, the court clerk shall promptly transmit a certified copy of the court order to the tax seizure officer. The tax seizure officer shall comply with the order of the court, except where an appeal is filed.

g. Extension of Time. If the court extends the time allowed for any act to be completed regarding exemption claims, written notice of the extension shall be filed with the tax seizure officer.

h. Disposition During Pending Proceedings. Except as otherwise provided by statute, the tax seizure officer shall not release, sell, or otherwise dispose of the property for which an exemption is claimed, until the final determination of the exemption is made.

(1) If an appeal of the determination of a claim of exemption is filed, notice of appeal shall be provided to the tax seizure officer. The tax seizure officer shall

then hold, release, or dispose of the property in accordance with the provisions governing enforcement and stay of enforcement of the warrant pending appeal.

(2) If the court orders the sale to proceed after the hearing, such order may be appealed and the sale may not be held until the time for appeal has expired, waived, or it has been filed and denied.

i. Motor Vehicle Exemptions.

(1) If the tax debtor has only one motor vehicle and it is sold at an execution sale, the proceeds of the execution sale are automatically exempt in the amount of \$2,300 without need for a claim. The sale notice must require a minimum bid which would include the amount of the exemption plus any labor liens, state tax liens, and any third party claim payoff. If no bid is received which exceeds the minimum bid, the vehicle shall be released to the tax debtor.

(2) If the debtor has more than one motor vehicle, an exemption in the amount of \$2,300 may be claimed in the aggregate equity in motor vehicles, the proceeds of an execution of sale, the proceeds of insurance or other indemnification for the loss, damage, or destruction of a motor vehicle or any combination of the above. In order to avail themselves of this exemption, the debtor must file a claim of exemption within ten (10) days after the notice of levy was served or fifteen (15) days after the notice was mailed.

(3) The tax seizure officer shall consult and may rely upon DMV records in determining whether the debtor has more than one vehicle.

j. Home Building Materials Exemption. These items are exempt as outlined in CCP Section 704.030.

k. Jewelry, Heirlooms, and Works of Art Exemption. These items are exempt as outlined in CCP Section 704.040.

l. Deposit Accounts Exemption. Deposit accounts are exempt for the funds outlined in CCP Section 704.080.

m. Life Insurance Exemption. Life insurance policy loan values are exempt for the amounts designated in CCP Section 704.100.

n. Homestead Exemption. Any parcel which has been homesteaded is exempt for reasons and amounts indicated in CCP Section 704.730.



## 10. REPORTING.

a. Report. All activity conducted as the result of executing a tax warrant shall be thoroughly documented on a CHP 216, Arrest-Investigation Report, and a CHP 556, Narrative/Supplemental. These reports will only be released upon a formal request. (Refer to Interagency Agreements for specific information. The Interagency Agreements can be obtained by the Contract Services Unit or FSS). A copy of these reports shall be forwarded to FSS upon case closure.

b. Return. Because tax warrants are not court issued documents, they are to be returned to the issuing state agency. A copy of the warrant and the CHP 475, Return on Warrant for Collection of Amounts Due, (Annex 2-J-1) shall be forwarded to FSS when a request is made by the taxing agency to close the case or when the case is closed by the levying officer. The following information shall be provided to the issuing agency along with a CHP 475.

(1) Accounting statement of amounts collected.

(2) A statement of all costs incurred by the Department.

c. Sequence of Warrant Return. The return shall be conducted at the earliest occurrence of any of the following:

(1) After all duties required under the warrant are performed.

(2) When a return is requested in writing by the issuing agency.

(3) If no levy is conducted within 180 days of the issuance of the warrant.

(4) Two years from the date of issuance.

(5) Upon expiration of the time enforcement.

## 11. SALES.

a. Terminology of Sales. Sales are a means used to satisfy a money judgment from the personal or real property of the judgment debtor, to protect the value of perishable property under a levy of Writ of Attachment by converting it to cash, or to enforce a lien against property under foreclosure proceedings. The word "property" signifies any valuable right or interest protected by law. Property is either real (immovable) or personal (movable).

(1) Property capable of manual delivery includes any property that is of a tangible nature such as, cars, boats, house trailers, money identified by serial numbers, stocks not in escrow, promissory notes, animals, etc.

(2) Personal property is any property that is intangible and incapable of manual delivery. Examples would be: growing crops, corporate stock in escrow, etc.

(3) Perishable property is defined as property which, by its nature, decays in a short time, without reference to the care which is received.

(4) The tax agency shall sell all property that has been levied upon except the following:

(a) Instruments. This includes checks, drafts, money orders, etc. The procedures for levying instruments is outlined in CCP Sections 687.020 and 700.110, and requires endorsement and presentation for payment rather than sale.

(b) Collectible Property. This includes accounts receivable, chattel paper, general tangibles, final money judgments, and an obligation arising from the sale or lease of property, etc. The procedure for levying collectible property is outlined in CCP Section 701.520 and requires the taxing agency to serve a Notice of Intended Sale.

(c) Tangible Personal Property. May not be sold until the tax seizure officer obtains custody of the property.

(d) Cash. Per CCP Section 701.510(b), cash may not be sold unless it has value exceeding its face value (e.g. monetary instruments, collectible coins).

b. Postponement of Sale. The sale may be postponed whenever a written request is given to the tax agency conducting the sale. The request must be signed by the tax debtor and the taxing agency. Both parties must have agreed upon a new date and hour for the sale to take place. The tax agency shall then, by public declaration, postpone the sale until the agreed upon new date and hour. The notice of postponement must be given by public declaration by the tax agency at the time and location where the sale was to have been conducted. No other notice of postponed sale shall be given. There is no limitation as to the number of postponements that may be executed regarding the sale.

c. Date and Time of Sale. Sales may be held any day of the week between the hours of 9:00 a.m. and 5:00 p.m. The date of sale must not be less than ten (10) days from the date of posting all sale notices. An exception exists for perishable property.

d. Place of Sale. The sale must be conducted where personal property capable of manual delivery is stored, e.g., a garage or warehouse, and the property must be

within view of those attending the sale unless the court orders otherwise. Property incapable of manual delivery does not have to be in view of the prospective bidders, and the tax agency may schedule the sale to be conducted in their office or any other location accessible to the public.

e. Sale Notices. Sale notices must have a description of the personal property being sold and should be as detailed as possible. If a large quantity of items are to be sold, a general description and statement of approximate quantity will suffice. If the property is not capable of manual delivery, this fact should be stated on the notice. An officer selling property without giving all of the required notice is liable to the judgment creditor and judgment debtor for actual damages to the aggrieved party which are caused by the failure to give such notice.

f. Restrictions. Any restrictions that are to be placed against the sale should be contained in the sale notice.

g. Notice of Sale. The CHP 476, Notice of Sale (Annex 2-K-1), must be posted in three public locations in the city or judicial district in which the property is to be sold. A public place is defined as, "A place to which the general public has a right to resort; not necessarily a place devoted solely to the uses of the public, but a place visited by many persons and usually accessible to the neighboring public." Public places may include a courthouse, library, or a laundromat.

h. Vehicle Sale Notice to Debtor. Notice is required to be given to the tax debtor by mailing the CHP 476, Notice of Sale; and CHP 485, Vehicle Sale Notice To Debtor (Annex 2-L-1), to the tax debtor at their last known address, to their attorney, or by delivering such notice to the debtor. The ten (10) day notice period is not extended if service is by mail.

i. Prospective Bidders. The CCP requires the following statement on all Notices of Sale: "Prospective bidders should refer to Sections 701.510 to 701.680, inclusive, of the Code of Civil Procedure for provisions governing the terms, conditions, and effect of the sale and liability of defaulting bidders."

j. Advertising. The taxing agency will be responsible for advertising the sale and those costs associated with placing the advertisement.

k. Conducting the Sale. The levying officer is responsible for coordinating the sale of property seized from an action involving tax warrants. The levying officer may use any available means to accomplish the sale; the tax representative may sell the property, or request the use of a private auctioneer or auction services. The sale must be conducted in accordance with CCP Section 701.570. As used in this section the words "sale" and "auction" are synonymous.

I. Coordinating the Sale. The following elements are essential to coordinating the sale, and shall be adhered to:

- (1) Tax seizure officers shall attend sales in uniform.
- (2) The following is applicable to private auctions:
  - (a) Any CCP section referring to the sale of levied property shall be interpreted as a cooperative mutual effort between the taxing agency and the tax seizure officer to accomplish the intent of the code.
  - (b) Property levied upon shall not be removed from the county of seizure for the purpose of the sale.
  - (c) The tax seizure officer is responsible for ensuring that the sale is conducted in accordance with the signed written instructions from the issuing agency.
  - (d) The tax seizure officer is responsible for all CCP provisions governing the terms, conditions, and effect of the sale. This includes, but is not limited to, third party claims, tools of the trade exemptions, jewelry, heirlooms, and works of art exemptions.
  - (e) The tax seizure officer ensures payment is made for all motor vehicle exemptions and tow/storage charges. If applicable, these expenses shall be paid from the proceeds of the sale.
  - (f) The tax seizure officer may assist the auctioneer in a mutually agreeable manner as necessary to sell the levied property. The tax seizure officer's assistance shall not consist of the actual sale of property. The tax seizure officer shall distribute/administer a bidder roster at each sale along with the distribution of bidder identification numbers (index cards).
  - (g) No employees of the CHP nor their family members may act as a private auctioneer for the purpose of any sale of levied property in which the CHP is the seizing agency pursuant to the Revenue and Taxation Code.
  - (h) The tax seizure officer shall not cancel or postpone a sale due to the unavailability of a private auctioneer or auction services. In the event of a scheduled sale and the "no show" of an auctioneer or auction services, the taxing agency representative present at the sale shall conduct the auction.

(3) After sufficient property has been sold to satisfy the warrant, no additional property may be sold.

(4) Employees in the course of, or as a result of any inspection, investigation, or work activity, shall not accept, take, purchase, or convert to their own use or to the use of another, any evidence, contraband, rejected items, or vehicles stored or processed through lien sale by this Department. The foregoing is intended to exclude those employees from the acquisition process who were directly responsible for the activity which led to the confiscation, seizure, possession, etc., of the item(s) in question. Additionally, no employee of the CHP or their family members can become the purchaser or possess an interest through an agent or otherwise, in any sale of levied property.

(5) Personal property capable of manual delivery must be within view of those who attend the sale and be sold in such parcels as are likely to bring the highest price.

(6) The tax debtor, either in person or in writing, may direct the order in which the property will be sold. The tax seizure officer may follow such direction if, in the officer's opinion, the requested manner of sale is likely to yield an amount at least equal to any other manner of the sale or the amount to satisfy the warrant.

m. Reading the Notice of Sale. The tax seizure officer at the sale shall read the complete sale notice, verbatim, prior to conducting the sale. The notice shall be read in a loud, clear voice at the time and place the sale is conducted. Appropriate sections of the CCP are printed in the sale notice and shall be read out loud when the sale notice is read.

n. Bidders' Questions. Any person attending the sale who has a question regarding the property, liens against the property, or questions about the right, title, claim, and/or interest, should contact their attorney for assistance. If the highest bidder does not pay the amount of their bid, the levying officer has several alternatives (refer to CCP Section 701.620).

o. Minimum Bid Not Received. When a minimum bid is required and not received at the time of the sale, the tax seizure officer shall promptly release the property. This does not preclude the taxing agency from issuing another warrant and instructions which allows the property to be seized in place prior to the physical release.

p. No Bid Received. In the event no bid is received, the sale shall be canceled and the property reset for sale at a later date.

q. After the Sale. After the sale and delivery of the property, the tax seizure officer shall deliver a CHP 473, Certificate of Sale of Personal Property (Annex 2-M-1), to the purchaser. The certificate conveys all the rights which the tax debtor had in such property at the time the warrant was levied. On vehicles of less than 6,001 pounds gross vehicle weight, the certificate must include the actual mileage of the vehicle as evidenced by the odometer reading. A certificate of sale is always required whenever personal property is sold and the property is not tangible, or if it is incapable of manual delivery.

r. Right of Redemption. The right of redemption applies only to real property. When an interest in real property is sold, subject to the right of redemption, it means that the debtor, whose interest in the property is being sold, will have a certain amount of time to redeem or buy back their property. In the meantime, the purchaser will be issued a CHP 473, Certificate of Sale of Personal Property, and a duplicate copy of the certificate will be recorded. This certificate does not constitute a transfer of title, but it does grant the purchaser certain rights.

(1) The redemption period will depend on the selling price as follows:

(a) Three months after the date of sale, if the proceeds of the sale are sufficient to satisfy the secured indebtedness with interest and cost.

(b) One year after the date of sale, if the proceeds of the sale are not sufficient to satisfy the secured indebtedness with interest and cost.

(2) The redemption price is the total of the following amounts:

(a) The purchase price at the sale.

(b) The amount of any assessments or taxes and reasonable amounts for fire insurance, maintenance, upkeep, and repair of improvements on the property.

(c) Any amount paid by the purchaser on a prior obligation secured by the property to the extent that the payment was necessary for the protection of the purchaser's interest.

(d) Interest on the amounts described above from the time such amount was paid until the date the deposit is made.

(e) If the purchaser has any liens subordinate to the lien under which the property was sold, the amount of the purchaser's lien, plus interest from the date of the sale until the date the deposit is made. Rents and profits from the property paid to the purchaser or the value of the use and

occupation of the property to the purchaser may be offset against the amounts described above.

12. DISTRIBUTION FROM SALES.

- a. The proceeds shall be paid to the persons entitled within thirty (30) days after they are received by the tax seizure officer.
- b. If the proceeds are not received in one payment by the tax seizure officer, the officer has an additional twenty (20) days to distribute the proceeds.
- c. If payment of the proceeds are received in the form of a check or money order, payment is not considered received until presented for payment to the bank. Upon payment from the bank, the thirty (30) day distribution period begins.
- d. If the tax seizure officer fails to disburse the proceeds in a timely manner and has failed to disburse the proceeds within ten (10) days after written demand, the officer is liable pursuant to Government Code Section 26680.

# WARRANT FOR COLLECTION OF AMOUNTS DUE

STATE OF CALIFORNIA  
BOARD OF EQUALIZATION

## WARRANT FOR COLLECTION OF AMOUNTS DUE SALES AND USE TAX LAW, PART 1, DIVISION 2; PART 1.5, DIVISION 2; PART 1.6, DIVISION 2 OR PART 3, DIVISION 2, REVENUE AND TAXATION CODE

In the Matter of Tax Liability of: .

To the California Highway Patrol

THIRD PARTY CLAIMS or CLAIMS OF EXEMPTION  
should be referred to:  
STATE BOARD OF EQUALIZATION  
SPECIAL PROCEDURES SECTION  
P. O. BOX 942879  
SACRAMENTO, CA 94279-0055

WHEREAS, there is now due and unpaid to the State of California amounts required to be paid for the period October 1, 1999 through June 30, 2002 by the above named, hereinafter referred to as taxpayer(s), said amounts consisting of:

Tax:

Interest:

Penalties:

Prior Costs: \_\_\_\_\_

Total:

Additional interest of \$ \_\_\_\_\_ accrues each month or fraction thereof after

YOU ARE, THEREFORE, DIRECTED TO satisfy the said amounts of tax, interest, penalties, accrued interest, prior costs, if any, and costs of collection, in lawful money of the United States out of the property of the above-named taxpayer(s), make notice by mail of any levy pursuant to this writ of execution, and make return of this writ pursuant to Code of Civil Procedure (CCP) section 699.560, with what you have done endorsed hereon.

After the levy has been made, a copy of this warrant shall be mailed by the levying officer to the tax debtor at the address below unless a copy has been served at the time of the levy:

Dated:

Account No.:

Warrant No.:



STATE BOARD OF EQUALIZATION

By

  
J.R. WILLIAMS

Authorized Representative

SH

BOE-425-CD (S1F) REV. 21 (2-01)



CHP 483 – NOTICE OF LEVY

CALIFORNIA HIGHWAY PATROL

NOTICE OF LEVY

Pursuant to a Warrant for Collection of Amounts Due

AGENCY ISSUING WARRANT:

CHP CASE NUMBER:

TAX DEBTOR:

CHP OFFICE ADDRESS:

CHP OFFICE TELEPHONE NUMBER:

TO THE PERSON NOTIFIED (Name):

1. The State of California seeks to levy upon property in which the Tax Debtor has an interest and apply it to the satisfaction of the Tax liability due as follows:

Name of Tax Debtor:

The property to be levied upon is described as follows:

2. The amount necessary to satisfy the State of California Tax Liability is (specify total amount due under the warrant less partial satisfactions plus daily interest from the date the warrant was issued to the date of levy):

\$

3. You are notified as:

- a. ☐ a Tax Debtor  
b. ☐ a person other than the Tax Debtor (state capacity in which person is notified)

(Read Information for Tax Debtor or Information for Person Other than Tax Debtor on Reverse)

Notice of Levy was:

- ☐ Mailed on (date):  
☐ Delivered on (date):  
☐ Posted on (date):  
☐ Filed on (date):  
☐ Recorded on (date):

LEVYING OFFICER

## CHP 483 – NOTICE OF LEVY

### CALIFORNIA HIGHWAY PATROL

## NOTICE OF LEVY

### Pursuant to a Warrant for Collection of Amounts Due

#### INFORMATION FOR TAX DEBTOR

1. The levying officer is required to take custody of the property described in item #1 in your possession or under your control.
2. You may claim any available exemption for your property. A list of exemptions will be given to you by the levying officer. If you wish to claim an exemption for personal property, you must do so within 10 days after this notice was delivered to you or 15 days after this notice was mailed to you by filling a claim of exemption and one copy with the levying officer as provided in Section 703.520 of the Code of Civil Procedure. If you do not claim an exemption, you may lose it and the property is subject to action under the attached Warrant for the collection of amounts due. If you wish to seek the advice of an attorney, you should do so immediately so that a claim of exemption can be filed on time.
3. You may obtain the release of your property by paying the amount of Tax Liability with interest and costs remaining unpaid.
4. Under a Warrant for the Collection of Tax due the State of California, your property may be sold, perhaps at a price substantially below its value. A Notice of sale will be given to you prior to any sale. Notice of sale of real property (other than a leasehold estate with an unexpired term of less than two years) may not be given until at least 120 days after this notice is served on you. This grace period is intended to give you an opportunity to settle with the State Agency issuing the warrant to obtain a satisfactory buyer for the property, or to encourage other potential buyers to attend the sale.
5. All sales are final; there is no right of redemption.

#### INFORMATION FOR PERSON(S) OTHER THAN THE TAX DEBTOR

1. If the property levied upon is in your possession or under your control and you do not claim the right to possession or a security interest, you must deliver the property to the levying officer. If you do not deny an obligation levied upon or do not claim a priority over the State's lien, you must pay to the levying officer the amount that is due and payable and that becomes due and payable during the period of the State's lien which last two years from the date of issuance of the warrant for collection of amounts due. You must execute and deliver any documents needed to transfer the property.
2. You must complete the accompanying Memorandum of Garnishee.
3. If you claim ownership or the right of possession of real or personal property levied upon or if you claim a security interest in or lien on personal property levied upon, you may make a third-party claim and obtain the release of the property pursuant to Sections 720.010-720.800 of the Code of Civil Procedure.
4. Make checks and/or money orders payable to the CALIFORNIA HIGHWAY PATROL.

## CHP 482 – EXEMPTIONS FROM THE ENFORCEMENT OF JUDGEMENTS

STATE OF CALIFORNIA  
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

### EXEMPTIONS FROM THE ENFORCEMENT OF JUDGEMENTS

CHP 482 (New 3-96) OPI 065

The following is a list of assets that may be exempt from levy.

Exemptions are found in the United States Code (USC) and in the California codes, primarily in the Code of Civil Procedure (CCP).

Because of periodic changes in the law, the list may not include all exceptions that apply in your case. The exemptions may not apply in full or under all circumstances. Some are not available after a certain period of time. You or your attorney should read the statutes.

If you believe the assets that are being levied on are exempt, file a claim of exemption, which you can get from the levying officer.

<u>Type of Property</u>	<u>Code and Section</u>	<u>Type of Property</u>	<u>Code and Section</u>
Accounts (See Deposit accounts)		Benefit Payments (cont.)	
Appliances	CCP § 704.020	Relocation Benefits	CCP § 704.180
Art and Heirlooms	CCP § 704.040	Retirement Benefits and Contributions -	
Automobiles	CCP § 704.010	Private	CCP § 704.115
Benefit Payments		Public	CCP § 704.110
BART District Benefits	CCP § 704.110	Segregated Benefit Funds	Ins C § 10498.5
Charity	CCP § 704.170	Social Security Benefits	42 USC § 407
Civil Service Retirement Benefits (Federal)	5 USC § 8346	Strike Benefits	CCP § 704.120
County Employees Retirement Benefits	CCP § 704.110	Transit District Retirement Benefits	
Disability Insurance Benefits	CCP § 704.130	(Alameda & Contra Costa Counties)	CCP § 704.110
Fire Services Retirement Benefits	CCP § 704.110	Unemployment Benefits and Contributions	CCP § 704.120
Fraternal Organizations Funds Benefits	CCP § 704.130	Veterans Benefits	38 USC § 3101
Health Insurance Benefits	CCP § 704.130	Veterans Medal of Honor Benefits	38 USC § 562
Irrigation System Retirement Benefits	CCP § 704.110	Welfare Payments	CCP § 704.170
Judges Survivors Benefits (Federal)	28 USC § 376(n)	Workers Compensation	Welf & I C § 17409
Legislators Retirement Benefits	CCP § 704.110	Boats	CCP § 704.160
Life Insurance Benefits -		Books	CCP § 704.060
Group	CCP § 704.100	Building Materials (Residential)	CCP § 704.710
Individual	CCP § 704.100	Business:	CCP § 704.060
Lighthouse Keepers Widows Benefits	33 USC § 775	Licenses	CCP § 695.060
Longshore & Harbor Workers Compensation or Benefits	33 USC § 916	Tools of Trade	CCP § 699.720(a)(1)
Military Benefits -		Cars and Trucks (Including proceeds)	CCP § 704.010
Retirement	10 USC § 1440	Cash	CCP § 704.070
Survivors	10 USC § 1450	Cemeteries	
Municipal Utility District Retirement Benefits		Land Proceeds	HEALTH & S § 7925
	CCP § 704.110	Plots	CCP § 704.200
	Pub Util C § 12337	Charity	CCP § 704.170
Peace Officers Retirement Benefits	CCP § 704.110	Claims, Actions, & Awards:	
Pension Plans (and Death Benefits) -		Personal Injury	CCP § 704.140
Private	CCP § 704.115	Workers Compensation	CCP § 704.160
Public	CCP § 704.110	Wrongful Death	CCP § 704.150
Public Assistance	CCP § 704.170	Clothing	CCP § 704.020
Public Employees -	Welf & I C § 17409	Condemnation Proceeds	CCP § 704.720(b)
Death Benefits	CCP § 704.110	County Employees Retirement Benefits	
Pension	CCP § 704.110		CCP § 704.110
Retirement Benefits	CCP § 704.110	Credit Union Shares	Govt C § 31452
Vacation Credits	CCP § 704.113	Damages (See Personal Injury and Wrongful Death)	Fin C § 14864
Railroad Retirement Benefits	45 USC § 2281	Deposit Accounts:	
Railroad Unemployment Insurance	45 USC § 352(e)	Escrow or Trust Funds	Fin C § 17410
		Social Security Direct Deposits	CCP § 704.080
		Direct Deposit Account -	
		Social Security	CCP § 704.080
		Disability Insurance Benefits	CCP § 704.130
		Dwelling House	CCP § 704.740
		Earnings	CCP § 704.070
			CCP § 706.050
			15 USC § 1673(a)

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## CHP 482 – EXEMPTIONS FROM THE ENFORCEMENT OF JUDGEMENTS

<u>Type of Property</u>	<u>Code and Section</u>	<u>Type of Property</u>	<u>Code and Section</u>
Educational Grant	Ed C § 21116	Peace Officers Retirement Benefits	CCP § 704.110
Employment Bonds	Lab C § 404		Govt C § 31913
Financial Assistance		Personal Effects	CCP § 704.020
Charity	CCP § 704.170	Personal Injury Actions or Damages	CCP § 704.140
Public Assistance	CCP § 704.170	Pension Plans:	
Student Aid	CCP § Well & I § 17409	Private	CCP § 704.115
Welfare (See Public Assistance)	CCP § 704.190	Public	CCP § 704.110
Fire Service Retirement	CCP § 704.110	Prisoner's Funds	CCP § 704.090
	Govt C § 32210	Property Not Subject to Enforcement of	
Fraternal Organizations		Money Judgements	CCP § 704.210
Funds and Benefits	CCP § 704.130	Prosthetic & Orthopedic Devices	CCP § 704.050
Fuel for Residence	CCP § 704.170	Provisions (for Residence)	CCP § 704.020
Furniture	CCP § 704.020	Public Assistance	CCP § 704.170
General Assignment for Benefit of Creditors	CCP § 1801	Well & I C § 17409	
Health Aids	CCP § 704.050	Public Employees:	
Health Insurance Benefits	CCP § 704.130	Death Benefits	CCP § 704.110
Home:		Pension	CCP § 704.110
Building Materials	CCP § 704.030	Retirement Benefits	CCP § 704.110
Dwelling House	CCP § 704.740	Vacation Credits	CCP § 704.113
Homestead	CCP § 704.720	Railroad Retirement Benefits	45 USC § 2281
Housetrailer	CCP § 704.710	Railroad Unemployment Insurance	45 USC § 352(e)
Mobilehome	CCP § 704.710	Relocation Benefits	CCP § 704.180
Homestead	CCP § 704.720	Retirement Benefits & Contributions -	
Household Furnishings	CCP § 704.730	Private	CCP § 704.115
Irrigation System Retirement Benefits	CCP § 704.020	Public	CCP § 704.110
Insurance:		Segregated Benefit Funds	Ins C § 10498.5
Disability Insurance	CCP § 704.130	Social Security	Ins C § 10498.6
Fraternal Benefit Society	CCP § 704.110	Social Security Direct Deposit Account	42 USC § 407
Group Life	CCP § 704.100	Soldiers & Sailors Property	CCP § 704.080
Health Insurance Benefits	CCP § 704.130	Strike Benefits	50 USC § 523(b)
Individual	CCP § 704.100	Student Aid	CCP § 704.120
Insurance Proceeds -		Tools of Trade	CCP § 704.190
Motor Vehicles	CCP § 704.010	Transit District Retirement Benefits	CCP § 704.060
Jewelry	CCP § 704.040	(Alameda & Contra Costa Counties)	CCP § 704.110
Judges Survivors Benefits *(Federal)	CCP § 704.040	Travelers Check Sales Proceeds	Pub Util C § 25337
Legislators Retirement Benefits	28 USC § 376(n)	Unemployment Benefits & Contributions	Fin C § 1875
Licenses	CCP § 704.110	Uniforms	CCP § 704.120
	Govt C § 9359.3	Vacation Credits (Public Employees)	CCP § 704.060
Lighthouse Keepers Windows Benefits	CCP § 695.060	Veterans Benefits	CCP § 704.113
Longshore & Harbor Workers	CCP § 720(a)(1)	Veterans Medal of Honor Benefits	38 USC § 3101
Compensation or Benefits	33 USC § 7756	Wages	38 USC § 562
Military Benefits:			CCP § 704.070
Retirement	10 USC § 1440	Welfare Payments	CCP § 706.050
Survivors	10 USC § 1450	Workers Compensation Claims or Awards	CCP § 706.051
Military Personnel - Property	50 USC § 523(b)	Wrongful Death Actions or Damages	CCP § 704.170
Motor Vehicle (Including proceeds)	CCP § 704.010		Well & I C § 17409
	CCP § 704.060		CCP § 704.160
Municipal Utility District Retirement Benefits	CCP § 704.110		CCP § 704.150
	Pub Util C § 12337		

CHP 482 (New 3-98) OPI 055 (Back)

# CHP 481 – TAX SEIZURE TALLY RECEIPT

STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL <b>TAX SEIZURE TALLY RECEIPT</b> CHP 481 (New 4-99) OPI 065		Original - CHP Copy - Debtor Copy - Office			
NAME		FILE NUMBER			
DBA					
ADDRESS					
DATE		TIME			
DENOMINATION	NUMBER		AMOUNT		
One-dollar bills			\$		
Two-dollar bills			\$		
Five-dollar bills			\$		
Ten-dollar bills			\$		
Twenty-dollar bills			\$		
Fifty-dollar bills			\$		
One-hundred dollar bills			\$		
Quarters			\$		
Half-dollars			\$		
Other			\$		
Checks			\$		
TOTAL			\$		
RECORD OF CHECKS SEIZED					
1.	11.	21.	31.	41.	51.
2.	12.	22.	32.	42.	52.
3.	13.	23.	33.	43.	53.
4.	14.	24.	34.	44.	54.
5.	15.	25.	35.	45.	55.
6.	16.	26.	36.	46.	56.
7.	17.	27.	37.	47.	57.
8.	18.	28.	38.	48.	58.
9.	19.	29.	39.	49.	59.
10.	20.	30.	40.	50.	60.
LEVYING OFFICER / I.D. #			ASSISTING OFFICER / I.D. #		

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## CHP 479 – CLAIM OF EXEMPTION

STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL <b>CLAIM OF EXEMPTION</b> CHP 479 (Rev. 9-99) OPI 005	
ATTORNEY OR PARTY WITHOUT ATTORNEY (NAME AND ADDRESS)	LEVYING OFFICER AND I.D. (NAME AND ADDRESS)
ATTORNEY FOR (NAME)	TELEPHONE NUMBER (YOURS OR ATTORNEY)
NAME OF COURT, JUDICIAL DISTRICT OR BRANCH COURT, IF ANY	LEVYING INFORMATION LOCATED ON NOTICE OF LEVY
PLAINTIFF	LEVYING OFFICER FILE NUMBER
DEFENDANT	COURT CASE NUMBER

**CLAIM OF EXEMPTION (ENFORCEMENT OF JUDGEMENT)**

Copy all the information required above (except the top left space) from the Notice of Levy. The top left space is for your name or your attorney's name and address. The original and one copy of this form must be filed with the levying officer. **DO NOT FILE WITH THE COURT.**

1. My name is \_\_\_\_\_
2. Papers should be sent to
 

☐ me,
   
☐ my attorney. (I have filed with the court and served on the judgement creditor a request that papers be sent to my attorney and my attorney has consented in writing on the request to receive these papers.)
   
     at the      ☐ shown above      ☐ following \_\_\_\_\_
3. ☐ I am not the judgment debtor named in the notice of levy. The name and last known address of the judgment debtor is \_\_\_\_\_
   
     (specify) \_\_\_\_\_
4. The property I claim to be exempt is \_\_\_\_\_
5. The property is claimed to be exempt under the following code and section \_\_\_\_\_
6. The facts which support this claim are \_\_\_\_\_
7. ☐ The claim is made pursuant to a provision exempting property to the extent necessary for the support of the judgment debtor and the spouse and dependents of the judgment debtor. A financial statement form is attached to this claim.
8. ☐ This property is claimed to be
 

a. ☐ a motor vehicle, the proceeds of an execution sale of a motor vehicle, or the proceeds of insurance or other indemnification for the loss, damage or destruction of a motor vehicle.
   
 b. ☐ tools, implements, materials, uniforms, furnishings, books, equipment, a commercial vehicle, vessel or other personal property used in the trade, business or profession of the judgment debtor or spouse.
   
 c. all other property of the same type owned by the judgement debtor, either alone or in combination with others, is
   
     (describe) \_\_\_\_\_
9. ☐ The property claimed to be exempt consists of the loan value of unmaturing life insurance policies (including endowment and annuity policies) or benefits from matured life insurance policies (including endowment and annuity policies). All other property of the same type owned by the judgment debtor or the spouse of the judgement debtor, either alone or in combination with others, is
   
     (describe) \_\_\_\_\_

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date \_\_\_\_\_

_____ TYPE OR PRINT NAME	_____ SIGNATURE OF CLAIMANT
-----------------------------	--------------------------------

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## CHP 484 – MEMORANDUM OF GARNISHEE

STATE OF CALIFORNIA  
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL  
**MEMORANDUM OF GARNISHEE**  
CHP 484 (Rev 9-99) OPI 065

### CALIFORNIA HIGHWAY PATROL

## MEMORANDUM OF GARNISHEE

Pursuant to a WARRANT FOR COLLECTION OF AMOUNTS DUE  
(California Revenue and Taxation Code)

Agency Issuing Warrant

CHP File Number

CHP Office Address

Tax Debtor

**NOTICE TO THE PERSON SERVED WITH WARRANT FOR COLLECTION OF AMOUNTS DUE AND NOTICE OF LEVY:** This memorandum must be completed and mailed or delivered to the levying officer within ten (10) days after service on you of the warrant for collection of amounts due and notice of levy, unless you have fully complied with the levy. Failure to complete and return this memorandum may render you liable for the costs and fees incurred in obtaining the required information.

— RETURN ALL COPIES OF THIS MEMORANDUM TO THE LEVYING OFFICER —

1. If you will not deliver to the levying officer any property levied upon, describe the property and the reason for not delivering it:
2. Describe any property of the tax debtor not levied upon that is in your possession or under your control:
3. If you owe money to the tax debtor which you will not pay to the levying officer, describe the amount and terms of the obligation and the reason for not paying it to the levying officer:

(Continued on reverse)

c484\_201.frp

## CHP 484 – MEMORANDUM OF GARNISHEE

CALIFORNIA HIGHWAY PATROL  
**MEMORANDUM OF GARNISHEE**  
under a  
WARRANT FOR COLLECTION OF AMOUNTS DUE  
(California Revenue and Taxation Code)

4. Describe the amount and terms of any obligation owed to the tax debtor that is levied upon but is not yet due and payable:
  
  
  
  
  
  
  
  
  
  
5. Describe the amount and terms of any obligation owed to the judgement debtor that is not levied upon:
  
  
  
  
  
  
  
  
  
  
6. Describe any claims and rights of other persons to the property or obligation levied upon that are known to you and the names and addresses of the other persons:

### DECLARATION

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: \_\_\_\_\_

\_\_\_\_\_  
(TYPE OR PRINT NAME)

\_\_\_\_\_  
(SIGNATURE)

If you need more space to provide the information required by the memorandum, you may attach additional pages.

☐ Total number of pages attached:



CHP 477 - WARNING

STATE OF CALIFORNIA  
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL  
**WARNING**  
CHP 477 (Rev. 9-99) OPI 065

**WARNING**



This Property Has Been Seized By The

**CALIFORNIA  
HIGHWAY PATROL**

It is not to be moved or disposed of under penalty of prosecution for  
a violation of Penal Code Section 102.

**WARNING**

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## CHP 480 – ORDER TO RELEASE VEHICLE

STATE OF CALIFORNIA  
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL  
**ORDER TO RELEASE VEHICLE**  
CHP 480 (Rev. 9-99) OPI 065

### CALIFORNIA HIGHWAY PATROL ORDER TO RELEASE VEHICLE

Pursuant to a WARRANT FOR COLLECTION OF AMOUNTS DUE  
(California Revenue and Taxation Code)

AGENCY ISSUING WARRANT		WARRANT NUMBER		CHP FILE NUMBER	
TOWING / STORAGE CONCERN (NAME/ADDRESS/TELEPHONE)				VEHICLE LICENSE NUMBER	
YEAR	MAKE	MODEL	BODY TYPE	COLOR	VEHICLE IDENTIFICATION NUMBER
RELEASE VEHICLE TO (NAME/ADDRESS/TELEPHONE)				<input type="checkbox"/> SAME AS TAX DEBTOR	DATE OF BIRTH

- ☐ The person to whom the vehicle is released is to pay for the towing and storage charges.

Please bill the agency issuing warrant for charges up to, and including, the date of: \_\_\_\_\_

The person to whom the vehicle is released is to pay for any charges thereafter.

Submit bills/invoices to:

\_\_\_\_\_  
(AGENCY ISSUING WARRANT)

\_\_\_\_\_  
(ADDRESS)

\_\_\_\_\_  
(TELEPHONE NUMBER)

\_\_\_\_\_  
(TAX DEBTOR NAME AND ACCOUNT NUMBER)

\_\_\_\_\_  
(LEVYING OFFICER) I.D. \_\_\_\_\_

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## CHP 474 – NOTICE OF FILING OF CLAIM OF EXEMPTION

STATE OF CALIFORNIA  
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

### NOTICE OF FILING OF CLAIM OF EXEMPTION

CHP 474 (Rev. 9-99) OPI 065

ATTORNEY OR PARTY WITHOUT ATTORNEY: (NAME AND ADDRESS)

FILE NUMBER:

ATTORNEY FOR:

NAME OF COURT JUDICIAL DISTRICT OR BRANCH COURT IF ANY:

PLAINTIFF:

DEFENDANT:

NOTICE OF FILING CLAIM OF EXEMPTION  
(ENFORCEMENT OF JUDGEMENT)

TO THE JUDGMENT CREDITOR: (NAME AND ADDRESS)

This notice was mailed on (date): \_\_\_\_\_ at (place): \_\_\_\_\_, California.

IF YOU DESIRE TO CONTEST THIS CLAIM, you must, within 10 days after service of the Notice of Claim Exemption, file with the court a Notice of Opposition to the claim of exemption and a Notice of Hearing on Claim of Exemption, and also, shall file with the Levying Officer a copy of both the Notice of Opposition and the Notice of Hearing.

**NOTE:** If you receive this Notice by mail, you will have 10 days from the date it was mailed, as noted above. Together with an additional: 5 days if your address (above) is within California; 10 days if your address (above) is outside California but within the United States; 20 days if your address (above) is outside of the United States.

If copies of the Notice of Opposition and Notice of Hearing are not filed with the Levying Officer within the time allowed, the property claimed exempt will be released immediately as to the extent it is claimed exempt.

California Code of Civil Procedure Sections 12, 12a, 684.120, 703.540 and 703.550 fully set forth the above requirements.

Timing is most important and you must act promptly to insure that the time requirements are met.

Levying Officer, by \_\_\_\_\_

(TYPE OR PRINT NAME)

(SIGNATURE)

ADDRESS ALL COMMUNICATIONS TO:

c474\_201.frp

## CHP 475 – RETURN ON WARRANT FOR COLLECTION OF AMOUNTS DUE

STATE OF CALIFORNIA  
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

### RETURN ON WARRANT FOR COLLECTION OF AMOUNTS DUE

CHP 475 (Rev. 6-01) OPI 065

TO: \_\_\_\_\_

This office has acted on the Warrant described below issued by your office, \_\_\_\_\_  
State of California, Warrant for Collection of Amounts Due.

Warrant Number: \_\_\_\_\_ Dated: \_\_\_\_\_

Tax Debtor: \_\_\_\_\_ Account Number: \_\_\_\_\_

As Follows:

- ☐ Service attempted, Property not found.
- ☐ Warrant returned without service, pursuant to the instruction of \_\_\_\_\_.
- ☐ Unable to service, reason: \_\_\_\_\_.
- ☐ On \_\_\_\_\_, this office levied on the below described property.  
Property taken into custody: \_\_\_\_\_.
- ☐ This office released the property described above, upon receipt of written instruction from:  
\_\_\_\_\_ on \_\_\_\_\_.
- ☐ This office, on \_\_\_\_\_, received from the above listed tax debtor the amount of \_\_\_\_\_ in compliance  
with the Warrant.
- ☐ This office, on \_\_\_\_\_, conducted a sale of the property levied on as described above, in the  
amount of \$ \_\_\_\_\_.
- ☐ This office deducted from the said amount and paid the tax debtor the amount of \$ \_\_\_\_\_.
- ☐ Under the exemption provided by CCP section: \_\_\_\_\_.
- ☐ Monies collected in excess of amount to satisfy the warrant.
- ☐ This office deducted from the said sum and paid to \_\_\_\_\_  
for the following services \_\_\_\_\_  
the amount of \$ \_\_\_\_\_.
- ☐ Monies received under the above described warrant, issued by your office have been submitted to CHP accounting for  
disbursement to your agency.
- ☐ This office has charged \_\_\_\_\_ hours for services rendered and a mileage of \_\_\_\_\_ miles.
- ☐ Other: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

CHP case number: \_\_\_\_\_ Date: \_\_\_\_\_

Levying Officer: \_\_\_\_\_ I.D.# \_\_\_\_\_

Area office address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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## CHP 476 – NOTICE OF SALE

STATE OF CALIFORNIA  
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

### NOTICE OF SALE

CHP 476 (Rev. 9-99) OPI 065

## CALIFORNIA HIGHWAY PATROL NOTICE OF SALE

Pursuant to a Warrant For Collection Of Amounts Due

Agency Issuing Warrant

Warrant Number

Date of Warrant

Tax Liability

CHP File Number

**PUBLIC NOTICE IS HEREBY GIVEN** that the California Highway Patrol has levied upon the right, title, claim and interest of the above listed Tax Debtor(s) in the property described below. The tax agency will proceed to sell at public auction to the highest bidder for cash in lawful money of the United States of America, all the right, title, claim and interest of the Tax Debtor(s) in the below described property or so much as will be sufficient to satisfy the Warrant For Collection Of Amounts Due with interest and all costs on the date at the location listed below.

**PROPERTY FOR SALE:**

☐ See attachment for further description of

☐ **MINIMUM BID AMOUNT:**

**DATE OF SALE:**

**INSPECTION TIME:**

**SALE TIME:**

**LOCATION OF SALE:**

Prospective bidders should refer to Section 701.510 to 701.680, inclusive, of the Code of Civil Procedures for provisions governing the terms, conditions and effect of the sale and the liability of defaulting bidders. [701.547 CCP]

Payment should be made in cash, certified check or money order, and made payable to the California Highway Patrol.

CHP OFFICE ADDRESS:

LEVYING OFFICER:

I.D.#

DATE:

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## CHP 485 – VEHICLE SALE NOTICE TO DEBTOR

STATE OF CALIFORNIA  
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

### VEHICLE SALE NOTICE TO DEBTOR

CHP 485 (Rev. 11-04) OPI 065

Debtor's Name and Address:

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Re: 

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Case No: 

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Enclosed is a California Highway Patrol Sale Notice in the above entitled action, noticing sale at public auction of the motor vehicle(s) therein described, at place, time and date noted. Please take note of the information following the space checked below:

- ☐ The Department of Motor Vehicles' records indicate that you do not have another motor vehicle registered in your name. You are therefore automatically entitled to the \$2300.00 exemption provided by Section 704.010(d) of the Code of Civil Procedure, and you need not take any action to protect this right to exemption.
- ☐ The Department of Motor Vehicles' records indicate that you do have another motor vehicle registered in your name and
- ☐ You did file a claim of exemption and this office will follow the order of the court.
- ☐ You did NOT file a claim of exemption and time has expired to file such a claim.

Sincerely,

---

  
(Levying officer and I.D. #)

c485\_004 ffp

CHP 473 – CERTIFICATE OF SALE OF PERSONAL PROPERTY

STATE OF CALIFORNIA  
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL  
**CERTIFICATE OF SALE OF PERSONAL PROPERTY**  
CHP 473 (Rev. 9-99) OPI 065

**CALIFORNIA HIGHWAY PATROL**  
**Certificate of Sale of Personal Property**  
Pursuant to a WARRANT FOR COLLECTION OF AMOUNTS DUE

Date of Warrant: \_\_\_\_\_ Warrant Number: \_\_\_\_\_

Agency Issuing Warrant: \_\_\_\_\_

The \_\_\_\_\_ has this day, at public auction, sold and delivered  
(Tax Agency)

to: (Name and Address)

All the rights, title and interest of: (Name and address)

In and to the personal property described as follows:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Motor Vehicle Odometer Reading: \_\_\_\_\_ by \_\_\_\_\_

(On vehicles of less than 6,001 pounds gross weight, include the actual mileage of the vehicle as evidenced by the odometer reading.)

For the sum of \$ \_\_\_\_\_, the receipt whereof is hereby acknowledged.

Executed on \_\_\_\_\_  
(Date)

By: \_\_\_\_\_  
(Levying Officer)

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**CHAPTER 3**  
**ADMINISTRATION**  
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**ANNEXES**

- A – CHP 472 - DISBURSEMENT REQUEST
- B – CHP 478 - TAX SEIZURE CASE LOG



## CHAPTER 3

### ADMINISTRATION

1. GENERAL. The Tax Seizure Program (TSP) is administered through Enforcement Services Division, Field Support Section (FSS). FSS is the Office of Primary Interest for this program.

2. CASE FILES. Upon receiving a request to execute a warrant, contact FSS and obtain a case file number for reference. Case files shall be retained by FSS and Divisions for three (3) years, plus current. Tax seizure officers shall utilize the CHP 309, Asset Forfeiture Log, or a comparable method to record and track all tax seizure warrants. All correspondence related to a tax seizure warrant shall reference the FSS tax seizure case number.

3. ACCOUNTING.

NOTE: It is the policy of the Department to account for and track all property/cash seized and disbursed.

a. Costs. All costs associated with the execution of a tax warrant shall be reimbursed by the issuing tax agency.

(1) All original invoices shall be forwarded to the taxing agency with one copy for the Area/Division case file and one copy for FSS. All invoices shall have the FSS issued case number written on the face of the document. Invoices shall not be forwarded to Fiscal Management Section (FMS). All reasonable efforts should be made to have the taxing agency provide for any expenditures (e.g., truck rental, locksmith) prior to the services being rendered.

(2) Taxing agencies are responsible for the sale of property seized on their behalf. The tax seizure officer shall make a reasonable effort to store seized property at a particular location when requested by the taxing agency. Seized property must remain in the county of seizure. Refer to Chapter 2, paragraph 11.k. of this manual for additional information.

(3) It is the responsibility of the tax seizure officer to document the mileage for each vehicle utilized and the total mileage accrued. This information shall be documented on the CHP 415, Daily Field Record. The mileage will also be documented on the CHP 472, Disbursement Request (Annex 3-A-1).

b. Personnel Costs. Officers are to use the CHP 478, Tax Seizure Case Log (Annex 3-B-1), to track the time dedicated to each case. These reports will be used as internal documents for the tax seizure officer's use and will not be used for attendance tracking. A copy of this form shall be forwarded to FSS for inclusion in the FSS case file. When the case is closed, or disbursement is requested, tax seizure officers shall forward a copy of the tax seizure warrant in addition to a CHP 472, signed by the commander, to FMS, Reimbursable Services Unit. A copy of the warrant and CHP 472 shall also be sent to FSS to be included in the FSS case file.

c. Deposit of Collected Monies. All cashier's checks, money orders and third party checks shall have the FSS issued case number written on the face of the check and transmitted to FMS on the weekly CHP 230, Transmittal Record.

(1) In preparing the CHP 230, Transmittal Record, the warrant number and FSS case number(s) shall be listed in section 12, Miscellaneous/Tax Seizures Section. Tax seizure officers shall receive or prepare a CHP 251, Counter Receipt, for all monies collected. Tax seizure officers are to include the receipt in the case file. Copies of the CHP 230, CHP 251s and associated checks shall be forwarded to FSS for inclusion in the case file. The FSS issued case number shall be recorded on the CHP 230, CHP 251s and all accompanying checks.

(2) For multiple cases submitted on one CHP 230, enter the total of all checks being transmitted after the dollar sign (\$) in section 12, Miscellaneous/Tax Seizures. List all corresponding warrant numbers and FSS case numbers in the space provided. Prepare an attachment which has the case numbers and amount of each check.

d. Third Party Checks. Tax seizure officers shall honor the tax warrant instructions when conducting a seizure of cash located at a business (till tap). If officers are required to seize third party checks, they are to be transmitted to FMS as provided in 3.c. above. FMS shall not transmit the taxing agency's levy until all third party checks for that specific case have cleared. For all returned checks, the case account shall be debited by the face amount of the check. Checks that do not clear will be returned to the tax seizure officer for return to the debtor. Tax seizure officers shall attempt to coordinate with the tax agency to modify the instructions to not require the seizure of bank card receipts.

e. Disbursement Request. The CHP 472, Disbursement Request, shall be required for the following:

- (1) When all duties required under the warrant have been performed, or if no levy was conducted within 180 days of the issuance of the warrant.
- (2) Upon expiration of the time enforcement.

4. RECONCILIATION. Fiscal Management Section shall provide FSS with a completed copy of the CHP 472 indicating the check number, amount, taxing agency the check was forwarded to, and the signature and date of the individual processing this information. FSS shall reconcile its records with the information received from FMS at least quarterly.

5. TIME REPORTING.

a. Regular Time. All officers serving tax warrants shall log their time on the CHP 415. Any regular time worked shall be coded with designated beat codes assigned to the Tax Seizure Program. The codes are 702 for Board of Equalization (BOE) activity, 703 for Employment Development Department (EDD) activity, and 704 for Franchise Tax Board (FTB) activity.

b. Overtime. All officers serving tax warrants during overtime shall utilize the following Special Project Codes, "522" for BOE activity, "523" for EDD activity, and "524" for FTB activity and enter duty code "91" in the "Duty Code" box. If multiple warrants are served during the same overtime shift for more than one agency, supplemental CHP 415s will need to be completed to document each special project code utilized.

## CHP 472 – DISBURSEMENT REQUEST

STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL <b>DISBURSEMENT REQUEST</b> CHP 472 (Rev. 4-06) OPI 065			
TO		FROM (DIVISION OR AREA NAME)	
Fiscal Management Section - Reimbursable Services Unit			
<b>TAX SEIZURE - REIMBURSABLE SERVICES</b> <i>(Please attach a copy of the warrant)</i>			
CHP AREA	CHP CASE NUMBER	CHP LEVYING OFFICER	
NAME OF TAX AGENCY	TAX AGENCY ACCOUNT NUMBER	TAX AGENCY WARRANT NUMBER	
TAX REPRESENTATIVE	TAX AGENCY ADDRESS	AGENCY BILLING CODE	
SERVICE DATE(S)	SERVICE LOCATION	AMOUNT PAYABLE TO TAX AGENCY	
<b>ADDITIONAL SERVICES - TOWING/STORAGE CHARGES, LOCKSMITH, ETC.</b> <i>(A copy of the receipt must be attached)</i>			
VENDOR NAME	VENDOR ADDRESS	SERVICE DATE(S)	
SERVICE PERFORMED	AMOUNT PAYABLE TO VENDOR		
<b>FISCAL MANAGEMENT SECTION - PERSONNEL INFORMATION</b> <i>(Please prepare an invoice and bill the above agency for the hours listed)</i>			
OFFICER	I.D. NUMBER	REGULAR HOURS	OVERTIME HOURS
OFFICER TOTALS			
SERGEANT	I.D. NUMBER	REGULAR HOURS	OVERTIME HOURS
SERGEANT TOTALS			
NON-UNIFORMED <i>(Name/Classification)</i>	I.D. NUMBER	REGULAR HOURS	OVERTIME HOURS
CASE STATUS		VEHICLE USED	
<input type="checkbox"/> CLOSED <input type="checkbox"/> ACTIVE		<input type="checkbox"/> YES <input type="checkbox"/> NO	
COMMANDER/DESIGNEE APPROVAL		Miles: _____	
		DATE _____	
<b>FISCAL MANAGEMENT SECTION USE ONLY</b>			
CHECK NUMBER	AMOUNT	MAILED TO	BY

Destroy Previous Editions

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STATE OF CALIFORNIA  
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL  
**TAX SEIZURE CASE LOG**  
CHP 478 (Rev. 9-99) OPI 065

Date Received: \_\_\_\_\_ Officer/I.D.#: \_\_\_\_\_

[illegible]

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**M e m o r a n d u m**

Date: July 14, 2006

To: Holders of HPM 70.19 (Tax Seizure Program Manual)

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**

File No.: 001.A04771.065.HPM70.19Rev7-06.doc

Subject: HPM 70.19, COMPLETE MANUAL REVISION

Attached is a complete revision of HPM 70.19, Tax Seizure Program Manual. As a result of a reorganization of Enforcement Services Division (ESD), all references to Investigative Services Section (ISS) have been updated to reflect its new name of Field Support Section (FSS).

Additionally, Chapter 2 has been revised regarding the uniform requirements of departmental tax seizure officers when serving tax warrants and to add allied agency notification procedures. Chapter 3 has also been revised to reflect the renaming of Accounting Section to Fiscal Management Section, Accounts Receivable Unit to Reimbursable Services Unit, and Contracts Management Unit to Contract Services Unit.

Questions concerning this revision should be directed to Field Support Section at (916) 445-0752.

OFFICE OF THE COMMISSIONER

ATTACHMENTS

OPI: 065

DISTRIBUTION: (3) Field Commands  
Headquarters Commands  
S(Holders of HPM 70.19)

*Safety, Service, and Security*

# **1997 ISSUE PAPER**

**M e m o r a n d u m**

Date: April 1, 1997

To: Enforcement Services Division

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**  
Field Services Section

File No.: 61.A7116.9610004

Subject: TAX SEIZURE PROGRAM ISSUE PAPER

**INTRODUCTION:**

Field Services Section (FSS) has prepared this issue paper to present an analysis of the Tax Seizure Program (TSP) and to evaluate alternatives to the current levels of service. California State Police (CSP) historically assisted Franchise Tax Board (FTB), Board of Equalization (BOE), and Employment Development Department (EDD) by serving tax seizure warrants to tax debtors at no expense. The TSP has been an effective means for the FTB, BOE, and EDD to collect unpaid state taxes. The Department now executes tax seizure warrant services previously conducted by the CSP. Since the merger of the CHP and CSP in July 1995, the Department has been requested to serve approximately 700 tax seizure warrants.

With the exception of Coastal Division, all field Divisions have personnel trained to provide tax seizure warrant services for the FTB, BOE, and EDD. Northern and Inland Divisions' personnel have not served any tax seizure warrants since the merger, and Valley Division has not served a warrant since May 1996. Currently, Golden Gate, Central, Southern, and Border Divisions serve tax seizure warrants. Based on statistics received from the tax agencies and the actual number of tax seizure warrants served by the CHP, it is reasonable to assume the tax agencies are using the services of other law enforcement agencies for their warrant service.

**BACKGROUND:**

When the CSP and CHP merged in July 1995, the CHP agreed to continue the TSP and provide the same level of services CSP had supplied. CHP has traditionally provided assistance to allied law enforcement and other state agencies upon request, as prescribed in the Department's mission statement.

Government Code (GC) Section 24000b states in part, the county sheriff is designated and obligated to obey all orders of the courts of the State of California and to serve process and



April 1, 1997

notices delivered to him for service. The Code of Civil Procedure (CCP) Sections 262.6, 262.7, and 414.10 designate that all process shall be served by a county official designated to replace the sheriff (i.e., coroner, etc., if a separate office); or any U.S. citizen over 18 years of age and not a party to the action (refer to Attachment I). These Sections identify the sheriff as being responsible for overseeing and providing civil service for court actions.

GC Sections 6103.2 and 26720 give the sheriff the authority to charge and precollect set fees for civil services they perform (refer to Attachment II). GC Section 6103.2 does not authorize the CHP to precollect fees. The CHP bills the tax agencies for hours of service and mileage after services have been rendered. The BOE has requested the CHP to precollect fees in the same manner as the sheriffs' office and pass the costs along to the debtor (refer to Attachment III). The CHP's Accounting Section has expressed concern regarding precollection of fees because the CHP is unable to determine in advance the amount of time or mileage a process service will take to complete.

The CSP assisted the tax agencies with warrant services because local law enforcement agencies were providing poor service. CSP personnel received no formal training and created policies on a case-by-case basis for each warrant service. As CSP developed expertise in the field of tax seizure, they also gained the trust of the tax agencies. The tax agencies saw a conflict of interest when the local sheriff (an elected position) performed tax seizure warrant service because a tax debtor may be financially and/or politically connected. This led to the debtor being "tipped off" prior to a tax seizure warrant being served against them. The CHP is an impartial third party in the TSP, making CHP's participation appear impartial.

During March 1996, a Special Services Program Audit was conducted (refer to Attachment IV) which concluded the following:

- The Department will no longer conduct auctions.
- The Department will not provide Keeper services. A Keeper service requires a uniformed member of CHP to be present in an establishment during normal hours of operation (normally 8 hours at a time), to collect all profits from sales in the name of the tax agency. This may include an establishment that serves alcohol.
- The Department will continue Till Taps. A Till Tap service involves two uniformed members of CHP entering a business on three different days at three different times to collect all money and checks in the name of the tax agency.

On May 8, 1996, Captain Greg Manual hosted a TSP meeting and members from FTB, BOE, and EDD were invited to attend. The purpose of the meeting was to discuss the Special Services Program Audit of the TSP and decisions made by CHP's Executive Management. FTB, BOE,

April 1, 1997

and EDD expressed concerns about the CHP's decision to no longer conduct auctions or Keeper services. Captain Manuel noted a conflict of interest for CHP personnel to provide Keeper services in an establishment that serves alcoholic beverages. Captain Manuel also stated the CHP does not envision an expansion into the role of a tax agent. However, he stated the CHP will provide standby presence to ensure the money and paperwork are properly received and disbursed. This is to assist in compliance with Civil Code of Procedures Section 701.810, which states in part, where personal property is sold, the levying officer must disburse sale proceeds (refer to Attachment V).

After a brief discussion with the tax agencies, they concluded that they are capable of conducting their own auctions. The tax agencies expressed their concern regarding the safety of their personnel because they do not possess peace office powers. The tax agencies also consider it a conflict of interest to be the issuer of a tax seizure warrant and also responsible for collecting the warrant.

In order to determine the Department's budgetary commitment to continue the TSP, FSS contacted FTB, BOE, and EDD to request an estimation of the number of tax seizure warrants and the number of personnel required by these agencies to perform tax seizure warrant services for fiscal year 1996/97. The information provided by EDD was for FY 95/96 and reflects a total of 405 warrant services statewide. Since the CHP served only one warrant for EDD during FY 95/96, the remaining 404 warrants were served by other law enforcement entities. For the survey, EDD projected a range from 57-107 CHP warrant services for FY 96/97 if their pilot program in Central Division is extended statewide. To date, CHP has only served 23 warrants. FTB indicated they would request approximately 250 warrants annually to CHP for service, and during calendar year 1996, they requested service of 312 tax seizure warrants. BOE indicated they would need approximately 280 warrants for service during FY 96/97.

The table below provides the projected figures from the tax agencies for FY 96/97 warrant services.

TAX AGENCY	NUMBER OF WARRANTS	NUMBER OF PERSONNEL HOURS
Board of Equalization	280	560
Franchise Tax Board	250	*750
Employment Development Department	**82	*246
<b>TOTALS</b>	<b>612</b>	<b>*1556</b>

\* Estimated by FSS (at 3 hours per service).

\*\* Average range from 57-107

April 1, 1997

Included with the requested estimate of tax seizure warrants and personnel requirements were the unsolicited comments (refer to Attachment VI) from FTB branch offices (which operate independently), regarding services provided by CHP and the former CSP:

- The CSP lost many warrants in December 1994.
- The CHP was unable to serve warrants for various reasons.
- Locations for warrant service were often too remote, making it more feasible to use sheriff personnel.
- The CHP was slow in servicing the warrants, where the sheriffs' departments were more prompt and efficient.
- The CHP raised their rates making it less cost effective than other law enforcement agencies.
- The marshal and sheriff had quick service and a good rapport with local authorities.
- The FTB stated the CHP's San Diego Area office provided "great" service. Warrants were processed within two weeks and special requests were handled immediately where possible.

FSS received many letters of support from FTB and EDD (refer to Attachment VII) supporting the services of CHP. They noted an increase of voluntary compliance by tax debtors when warrants were served by members of CHP. Overall, the tax agencies reported that services received from the local sheriff, police or marshal's offices have been efficient and more cost effective than those services rendered by CHP.

In August 1996, Executive Management directed the Office of Special Projects (OSP), to obtain additional information from FSS regarding the TSP. OSP staff developed a questionnaire to obtain additional information (refer to Attachment VIII) for Executive Management. This information was forwarded to the Office of Assistant Commissioner, Staff. The results indicated that the tax seizure program and the CHP mission do not coincide. OSP concluded that warrant services can be adequately handled by the local sheriff, police or marshal's office.

### DISCUSSION:

The tax seizure warrant service is necessary for the State of California to recover unpaid taxes. It has been provided primarily by the sheriffs' with some assistance from CHP in special circumstances. The sheriff is fully trained and capable of performing tax seizure warrant services. Sergeant Robert Daughtery, Sacramento County Sheriff's Civil Division, stated his opinion that the tax seizure warrant service is their field of expertise and the Sheriffs' Association would like to have full responsibility for the TSP. He also stated that unless the CHP has an elite crew of trained officers to perform the tax seizure warrant service, the CHP does not possess the knowledge to fully serve the TSP.

If the warrant service is maintained, the CHP will need to develop a training plan to provide tax seizure training to personnel in all field Divisions. The California Sheriffs' Association conducts a one week civil service training course twice a year in the Bay Area at a cost of approximately \$750.00 per person. This includes registration fees, lodging, and per diem (refer to Attachment IX). EDD was contacted about the possibility of providing training to CHP personnel. EDD confirmed they could provide training directed to personnel in each field Division and this training could be disseminated to those Area personnel that actually provide the tax seizure warrant service. However, EDD's training for warrant service may not provide the same direction as the FTB or BOE would recommend.

The Tax Seizure Manual, HPM 70.19, was written for use by trained TSP personnel with a background and knowledge of the TSP. FSS is in the process of rewriting HPM 70.19 in a CHP user-friendly format. HPM 70.19, would be used as a training resource for departmental personnel if the TSP is continued.

The following are suggested alternatives for the TSP:

- **Fully develop the TSP in every Division with a full training program.**

**Pros:** This would provide additional resources to state tax collection agencies.

**Cons:**

- (1) Would probably be perceived as very intrusive by the sheriffs' offices.
- (2) Would require additional service personnel, supervisors, trainers, program managers, and clerical services.
- (3) May dilute the mission of the CHP.

- **Maintain current level and method of service.**

**Pros:** Maintain status quo, system serves a function.

**Cons:** Status quo is very inefficient. Current program does not have a long term vision.

- **Reduce level of service to back-up level only.**

**Pros:** Provides state tax collection agencies with an alternative to other law enforcement agencies.

**Cons:**

- (1) May send a confusing signal to state tax collection agencies regarding CHP involvement in the TSP.
- (2) Requires redeployment of CHP personnel from regular duties.
- (3) May be interpreted by sheriffs' office as continued intrusion into their domain.

- **Establish a small headquarters-based staff to perform the tax seizure warrant service.**

**Pros:** The Department would have an elite staff of trained personnel to execute the TSP. This would ensure proficiency and uniformity of the tax seizure warrant service.

**Cons:**

- (1) Personnel reassigned to Enforcement Services Division TSP (FSS - OPI) would need to be relocated.
- (2) The amount of statewide travel and associated expenses to perform the tax seizure warrant service may be prohibitive.

- **Reassign TSP trained personnel from Areas and Divisions to locations that are actively participating in the TSP.**

**Pros:** Reassigning TSP trained personnel to Divisions that serve tax seizure warrant service may encourage the tax agencies to request additional service and allow them to recover additional unpaid taxes.

**Cons:**

- (1) CHP Areas and Divisions with TSP trained personnel may resent the loss of uniformed personnel from their programs and road patrol.
- (2) TSP trained personnel may not want to relocate or extend their commute.
- (3) Relocation expenses would be costly to the Department.

- **Eliminate the TSP.**

**Pros:**

- (1) The Civil Code of Procedures identifies the sheriff as the agency responsible for tax seizure warrants.
- (2) The TSP may not be a consistent use of CHP personnel.
- (3) The sheriffs' office may feel the CHP is sensitive to their area of expertise.

Enforcement Services Division

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April 1, 1997

**Cons:**

- (1) Tax agencies would have to rely upon the services of the local sheriffs', police or marshal's offices.
- (2) Tax agencies might feel betrayed by CHP for abandoning the TSP.

**RECOMMENDATIONS:**

FSS recommends the Department discontinue its participation in the TSP.

This is not a cost effective program and it is not in harmony with the mission of the Department. With 6,000 uniformed personnel in the Department, there are only 15 officers performing tax seizure warrant service statewide. These personnel are all former CSP. Considering the limited participation by CHP personnel statewide, the Department would be better served by returning full service of the TSP to the sheriffs' office.

If the Department continues in the TSP, it should enter into a Statewide Interagency Agreement with each tax agency to have a standard format for reimbursable services. It will also be necessary to identify additional personnel and initiate training immediately.

If you have any questions, please contact Ms. Debra Kapitan, TSP Coordinator, at (916) 323-1483.

TIM HILL, Captain  
Commander

Attachments

**PACER**



## Public Access to Court Electronic Records Overview

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Home  
FAQs  
Topics

### What is PACER?

Public Access to Court Electronic Records (PACER) is an electronic public access service to obtain case and docket information from Federal Appellate, District and Bankruptcy cc Party/Case Index via the Internet. [Links](#) to all courts are provided from this web site. E available by [registering](#) with the PACER Service Center, the judiciary's centralized registr technical support center.

Each court maintains its own databases with case information. Because PACER data maintained within each court, each jurisdiction will have a different URL. Accessi information from each service is comparable; however, the format and content of info may differ slightly.

PACER is a service of the United States Judiciary. The PACER Service Center is run by t Office of the United States Courts.

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### Why use PACER?

The PACER System offers an inexpensive, fast, and comprehensive case informati individual with a personal computer (PC) and Internet access. The PACER system perm information about a particular individual or case. The data is displayed directly on your l few seconds. The system is simple enough that little user training or documentation is rec

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### Available Information

The PACER System offers electronic access to case dockets to retrieve information such as:

- A listing of all parties and participants including judges, attorneys, and trustees
- A compilation of case related information such as cause of action, [nature of suit](#), a
- A chronology of dates of case events entered in the case record
- A claims registry
- A listing of new cases each day
- Appellate court opinions
- Judgments or case status
- Types of documents filed for certain cases
- Imaged copies of documents



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## U.S. Party/Case Index

The [U.S. Party/Case Index](#) is a national index for U.S. district, bankruptcy, and appellate subset of information from each case will be transferred to the [U.S. Party/Case Index](#) system serves as a locator index for PACER. You may conduct nationwide searches to determine if or not a party is involved in federal litigation. For detailed information on cases found with the [U.S. Party/Case Index](#), you will need to visit the PACER site for the particular jurisdiction located.

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## Availability

The PACER System is available days, nights, and weekends. You can verify all updates. Recently closed cases without having to make repeated trips to the court to review papers. If there have been no updates, this can be confirmed in seconds.

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## What you need

- A personal computer
- Internet Access
- Javascript enabled web browser

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## Cost

The United States Congress has given the Judicial Conference of the United States, the body of the U.S. Federal Courts, authority to impose user fees for electronic access to case records. A [history of the electronic public access fee](#) and a [current electronic public access fee schedule](#). All registered agencies or individuals will be charged a user fee. Access to web based PACER will generate a \$.08 per page charge. The per page charge applies to the number of pages that are returned in a search, including a search that yields no matches (one page for no matches.) The charge is assessed on pages that are printed, viewed, or downloaded. You will be billed on a quarterly basis for usage. You will be allowed to enter a client code of your choosing each time you login to PACER to help in managing the costs.

A measure was approved by the Judicial Conference of the United States in March 2001 that no fee is owed until a user accrues more than \$10 worth of charges in a calendar year. Consequently, if a user does not accrue \$10 worth of usage between January 1st and December 31st each year, a statement will be deleted from our records. This policy change will be effective for the calendar year of 2002. Statements will not be mailed to PACER users whose accounts do not have a balance due of at least \$10. If a balance due exceeds \$10, a user will receive a statement by mail which includes the current charges in a calendar year. Please read the [announcement](#) detailing this change.

The Judicial Conference, at its September 2003 session, amended the language of

Electronic Public Access Fee Schedule for the appellate, district, and bankruptcy courts, Court of Federal Claims, and the Judicial Panel on Multidistrict Litigation (adopted by the Judicial Conference pursuant to sections 1913, 1914, 1926, 1930, and 1932 of title 28, United States Code). The previous schedule placed a cap on the eight cents per page charge for Internet access to public records of individual cases in the courts, with a maximum equivalent of 30 pages, for electronic access to any single document. The amendment extends the cap to case documents, including docket sheets and case-specific reports. The cap does not apply to searches, reports that are not case-specific and transcripts of federal court proceedings. The cap applies to all PACER, RACER, or CM/ECF sites. For example: previously, a 50 page document cost \$4.00. This same document now only costs \$2.40. Users will receive the entire document for \$2.40 but only be charged \$2.40. Each attachment in CM/ECF sites is considered a separate document. Therefore, the cap will apply to each attachment over 30 pages separately.

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## To Register



To register, fill out one of the [registration forms](#) available on this site. There is no cost for

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## Policies and Procedures

[Click here for current policies and procedures.](#)

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| [Top of Page](#) |  
| [Register for PACER](#) | [PACER Service Center Home Page](#) |

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*For information or comments, please contact:*

[The PACER Service Center](#)





## Public Access to Court Electronic Records Frequently Asked Questions

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## General PACER

### What is PACER and who operates it?

Public Access to Court Electronic Records (PACER) is an electronic public access service to obtain case and docket information from Federal Appellate, District and Bankruptcy Courts. The U.S. Party/Case Index via the Internet. [Links](#) to all courts are provided from this access is available by [registering](#) with the PACER Service Center, the judiciary's central billing, and technical support center.

Each court maintains its own databases with case information. Because PACER does

maintained within each court, each jurisdiction will have a different URL. Access information from each service is comparable; however, the format and content of information may differ slightly.

PACER is a service of the United States Judiciary. The PACER Service Center Administrative Office of the United States Courts.

For more information see the [PACER Description](#) page.

## How do I register? How long does it take to register?

To register, fill out the [online registration form](#). If you do not wish to complete the online form, you can contact the PACER Service Center for a registration form at (800) 676-6856 or (214) 426-6856 for those in the San Antonio area. There is no cost for registration.

## How often am I billed? How can I pay?

The PACER Service Center mails quarterly statements unless you have signed up for automatic billing. Each quarter a statement will be generated and mailed for your account, including charges during the quarter and have a balance due greater than \$10. If your balance is less than \$10, no statement will be mailed and payment will be deferred until the balance due is greater than \$10. A statement will only include the total amount due. Transaction detail is available through a statement email service. Both are available in the [Account Information](#) section.

The PACER Service Center will accept payment by VISA, MasterCard, American Express, or check payable through a U.S. Bank. To make a payment by credit card, visit the [A](#)ccount Information section of this web site. When making a payment by check, include the login on the check and the payment is posted to the correct account. Mail payment to:

**PACER Service Center**  
**P.O. Box 70951**  
**Charlotte, NC 28272-0951.**

Note: Balances for accounts that have signed up for automatic credit card billing will be billed on a quarterly basis automatically to the credit card on file at the PACER Service Center for balances more than \$10. Balances less than \$10 are deferred. Electronic statements will be generated and sent by email. Paper statements will not be mailed for these accounts.

## Can I receive my transaction details in a spread sheet format?

Currently, we do not provide statement transactions in a spread sheet format. However, we do have an option to obtain details in pipe delimited text format. Login to the [Account Information](#) section of the PACER Service Center web site. Select "Review Transaction History." Under Display options, select "Write Transaction History to File." You should be able to import this file into any spread sheet program that offers this feature. In Excel, the import feature can be found under the tool bar option "Data," then "Get External Data," then "From Text File."

## How do I keep track of PACER charges in order to bill m

PACER offers a client code option as you login to PACER. Client codes are thirty-two provided for tracking charges. The quarterly statement will only include the total am the detailed transactions with client codes are available on this web site or through service. A client code will not appear on the bill unless it is entered at the time of the t the client code feature is optional, usage must be enforced within your office.

The **Review Transaction History** option on the [Account Information](#) page at tl option to sort and total your transactions by client code. These transactions are update month.

The PACER Service Center also offers a statement email service. You can sign up notification with a copy of the statement each quarter. The email can be sent to multi and will include transaction detail. The statement received by email will be in PDF fo Adobe Acrobat Reader to view the statement. Adobe Acrobat Reader can be [www.adobe.com](http://www.adobe.com). You can use this service even if you have a balance less than \$10. Yo email if you do not have any PACER usage during the quarter. Sign up for this ser [Information](#) section of this web site.

## What is the PACER Service Center's tax identification nu

The PACER Service Center's tax identification number is **74-2747938**.

## How do I contact the PACER Service Center?

In order to contact the PACER Service Center, call **(800) 676-6856**, or **(210) 301-** the San Antonio area. Or write to:

**PACER Service Center  
P.O. Box 780549  
San Antonio, TX 78278-0549**

email: [pacer@psc.uscourts.gov](mailto:pacer@psc.uscourts.gov)



## How much does PACER cost?

The United States Congress has given the Judicial Conference of the United States, th body of the U.S. Federal Courts, authority to impose user fees for electronic access to c a [history of the electronic public access fee](#) and a [current electronic public access fee](#) . All registered agencies or individuals will be charged a user fee. Access to web based l generate an \$.08 per **page** charge. The per page charge applies to the number of pag any search, including a search that yields no matches (one page for no matches.) whether or not pages are printed, viewed, or downloaded. You will be billed on a qua



transactions. You will be allowed to enter a client code of your choosing each time you help facilitate managing the costs.

A measure was approved by the Judicial Conference of the United States in March 2003. A user is owed until a user accrues more than \$10 worth of charges in a calendar year. Consequently, a user does not accrue \$10 worth of usage between January 1st and December 31st each year. Deleted from our records. This policy change will be effective for the calendar year of 2004. Users will not be mailed to PACER users whose accounts do not have a balance due of at least \$10. If a balance due exceeds \$10, a user will receive a statement by mail which includes the charges in a calendar year. Please read the [announcement](#) detailing this change.

The Judicial Conference, at its September 2003 session, amended the language of the Electronic Public Access Fee Schedule for the appellate, district, and bankruptcy court, the Court of Federal Claims, and the Judicial Panel on Multidistrict Litigation (adopted by the Conference pursuant to sections 1913, 1914, 1926, 1930, and 1932 of title 28, United States Code). The previous schedule placed a cap on the per page charge for Internet access to data obtained from the public records of individual cases in the courts, with a maximum \$2.40, for 50 pages, for electronic access to any single document. The amendment extends this cap to all documents, including docket sheets and case-specific reports. The cap does not apply to reports that are not case-specific and transcripts of federal court proceedings. The cap applies to PACER, RACER, or CM/ECF sites. For example: previously, a 50 page document cost \$2.40. This same document now only costs \$2.40. Users will receive the entire 50 page document for \$2.40. Each attachment in CM/ECF sites is considered a separate document. The cap will apply to each attachment over 30 pages separately.

## How do you determine what a page for billing purposes

Billable pages are calculated in two ways in current PACER systems. A formula is used for HTML formatted reports. Any information extracted from the system, such as the data used to create a docket sheet, is billed using a formula based on the number of pages extracted. For a PDF document, the actual number of pages are counted to determine billable pages.

For report data retrieved from the CM/ECF system that is printed, the print job will determine the number of pages billed. The number of pages printed is dependent on individual printer settings. All users are charged equally for the same information regardless of the printer configurations. A transaction receipt and the Review Billing History option are available on the court site for reviewing charges. Also, Review Transaction History is available on the PACER Site for reviewing transactions from all courts. The transactions are updated on the PACER Site by the middle of each month.

## Why are there user fees for PACER?

In 1988, the Judiciary sought funding through the appropriation process to establish and provide electronic public access services. Rather than appropriating additional funds, Congress specifically directed the Judiciary to fund that initiative through the collection of fees. As a result, the program relies exclusively on fee revenue.

## **Are all government agencies exempt from charges?**

Government agencies are not exempt from PACER fees. The fees are the same for all us

## **Is there a per minute charge PLUS \$.08 per page?**

The charge is \$.08 per **page**. Case information retrieved at a PACER web site is charg  
There is no per minute charge. The old direct dial-up PACER systems no long  
circumstances did both per page and per minute fees apply at the same time.

## **How do I request credit?**

If you believe there is an error on your statement or if you have a question concerning  
write to:

PACER Service Center  
P.O. Box 780549  
San Antonio, TX 78278  
or  
Fax (210) 301-6441

All credit requests must be submitted in writing with signature. In your correspon  
name, PACER login ID, and the dollar amount of the suspected error(s) together  
transaction in question. Please provide a reason for each credit being requested. Wh  
your request, you will be contacted by a service representative. Credits cannot be is  
quarterly statement has been generated.

## **How do I sort my statement by client code?**

At this site:

1. Click on [Account Information](#)
2. Enter login & password. Submit.
3. Click on Review Transaction History.
4. Select Client Code/Date.
5. Specify date range.

## **Can I download a list of the court addresses and phone n**

The PACER Service Center does not maintain a list of court addresses and phone num  
address and phone number information can be found on the court's home page. For a



court home pages see: <http://www.uscourts.gov/courtlinks/>.

## **I was granted 'In Forma Pauperis' status in my case. Will I have free PACER access?**

In Forma Pauperis status does not automatically entitle you to free access to PACER. You must file a petition with the court separately to request free access to PACER. [Click here](#) to read the PACER fees.

## **Can the user fees be waived?**

A court may, for good cause, exempt persons or classes of persons from the electronic public access fee in order to avoid unreasonable burdens and to promote public access to such information. The court is intended to provide a mechanism by which a court may, upon appropriate demonstration, grant an exemption from fees for the use of electronic access to court data.

The appropriate procedure by which a court may consider the grant of an exemption from the fee is by filing a motion by the party seeking exemption from the fee. The motion should demonstrate that the party claims such exemption. The standards established by Congress are: to avoid unreasonable burdens and to promote public access to such information. A party must demonstrate that the standards have been met in order for a court to grant an exemption from payment of this fee. Upon granting a motion for exemption from PACER fees a copy of such order should be provided to the PACER Service Center in San Antonio so that the party will not be billed for use of the electronic public access system.

The exemption of PACER fees will only apply in the jurisdiction that issued the order. Other courts will be subject to public access fees unless similar exemptions are granted in those jurisdictions as well.

## **How do I access the website to receive the details of my quarterly statement?**

Using your firm's assigned login and password, you may obtain details under the [Account Information](#) section of this web site. Click on Review Quarterly Statement.

## **How do I register to have quarterly statements emailed?**

Using your firm's assigned login and password, you may register to receive emailed quarterly statements under the [Account Information](#) section of this web site. Click on Quarterly Statement Email Registration.

## **What am I supposed to put in the client code field?**

The client code field is an optional feature that can be used to help track groups of transactions for firms or individuals not interested in this feature the field can be left blank. If the field is up to thirty-two characters of text. This feature can be useful to those firms who have multiple clients and would like to have those transactions grouped separately for their processing. See [How do I keep track of PACER charges in order to bill my clients?](#) for more on this.

## **What are the acceptable uses of the data obtained from the PACER system?**

The PACER system provides electronic access to case information from federal courts in all States. The information gathered from the PACER system is a matter of public record and can be reproduced without permission. However, the PACER customer assumes all consequences that arise from use of the data.

## **Can I receive case information via the telephone?**

Some appellate and bankruptcy courts offer a limited amount of appellate or bankruptcy case information through the [VCIS \(Voice Case Information System\)](#) and [AVIS \(Appellate Voice Information System\)](#) applications. Both systems are free of charge and can be accessed through a touch-tone telephone. Click on the links above for a list of telephone numbers.

## **Can PACER customers receive the PACER statement in PDF format?**

Yes. PACER customers can receive the statement as an e-mail attachment in PDF format. Click on how to set this up [click here](#). There is also an option to Review Transaction History. Click on <http://pacer.psc.uscourts.gov>. Click on Account Information.

## **What are the PACER policies and procedures?**

For a current list of the PACER policies and procedures, [click here](#).

## **Are there any limits to PACER usage?**

Yes. Access privileges will be suspended for any account that causes an unacceptable level of disruption to the operations of the PACER Service Center, a U.S. federal court, or a PACER customer. In addition, any attempt to collect data from PACER in a manner which avoids the payment of fees is prohibited.

prohibited and may result in criminal prosecution or civil action. PACER privileges will the judgment of judiciary personnel, they are being misused. Misuse includes, but is not limited to, an automated process to repeatedly access those portions of the PACER application that are not public (i.e. calendar events report or case header information) for purposes of collecting case information.

## Privacy

### **The Judicial Conference adopted privacy policies governing the electronic availability of federal court case file information. How will this impact the electronic public access program?**

Electronic access to docket sheets and court opinions through PACER is not restricted by the new policies except some personal identifying information has been redacted from certain screen displays. (For detailed information, see <http://www.privacy.uscourts.gov>)

### **What about the Bankruptcy Rules requiring Social Security numbers to be redacted on court documents?**

In September 2002 session, the Judicial Conference approved amendments to the Bankruptcy Procedures and the Official Bankruptcy Forms. The amendments implement a new policy on privacy and public access to electronic case files. These amendments took effect on December 1, 2003. As a result of this decision only the last four digits of the SSN are shown in reports. However, the full SSN can still be used to perform searches to identify debtors.

### **Do the courts redact information in existing case files?**

The policy is not retroactive, so the courts are not required to redact filings previous to implementation. It is the attorneys' responsibility to inform their clients that case files are available electronically and to ensure private information is not included in the case files. The clerk will review filings for compliance with the policy.

## Access Related

### **Is PACER available on the Internet?**

Yes, PACER is an Internet service. This site contains [links](#) to all courts which offer PACER on the Internet.

## **I forgot/lost my password. How can I obtain it?**

Use this [link](#) to request a copy of a lost or forgotten password. If you enter a valid email address and password security information on file with the PACER Service Center, you will receive your password online, otherwise your account information will be sent via U.S. mail to the address of record for the specified account. If you have problems, contact the PACER Service Center at 1-800-676-8099, ext. 2000, or email [help@pacer.uscourts.gov](mailto:help@pacer.uscourts.gov). The PACER Service Center security policy prohibits the divulging of account information by telephone, fax, or email. Your login and password will be sent by U.S. mail unless the information is already on file.

## **Why can't I view a document in a case? Or, why do I receive an error page when I view a document?**

One possible solution may be to adjust some settings in your Adobe Reader. A few steps are listed below. Open a new browser session after making the changes below. Check the version of Adobe Reader you are using, then try the following:

- Settings for Adobe Acrobat 4.0
  - On the toolbar
  - Select File, Preference, General, Options
  - Remove the check mark under "Web Browser Integration"
- Settings for Adobe Reader 5.0
  - On the toolbar
  - Select Edit, Preference, General, Options
  - On the right hand side of the screen, uncheck the following features:
    - "Display PDF in Browser?" and "Allow Fast Web View?"
- Settings for Adobe Reader 6.0 or 7.0
  - On the toolbar
  - Select Edit, Preference, Internet
  - On the right hand side of the screen, uncheck the following features:
    - "Display PDF in Browser?" and "Allow Fast Web View?"

## **Why do I receive the message "Invalid PACER User" when I login and password?**

If the PACER login was established today, it will not be active at all PACER sites until you have used the instant registration process to establish the account today, [click here](#) to login. If you are unable to login, your login and password are not being recognized by the system. Try the following:

- You are entering the password associated with your PACER login, and not the password associated with your CM/ECF filer login.
- You are entering your PACER login and password in lower case letters.
- When entering your login, the first 2 characters are alphabetic, [a-z], and the last character is a digit.

numeric, [0-9]. All PACER logins follow the format aa####, where

- a is an alphabetic character [a-z]
- # is a number [0-9]
- You are using a cookie enabled browser. Your browser should be set to accept cookies.

If you have successfully entered a PACER web site before and are still receiving an "Invalid Login" message, you may have a corrupt cookie stored on your system. A corrupt cookie will prevent access to the site. The easiest solution to the problem would be to delete all cookies stored on your system. Consult your system administrator for instructions on deleting cookies stored on your system.

## **How often is the case information updated on PACER?**

Case information appears on the PACER system in real time. Once case information is entered into the CM/ECF, that information is available through PACER immediately.

## **How far back does the case information go back on PACER?**

Each court maintains its own case information database; therefore, there will be some variations in jurisdictions as to the date ranges of information offered. You will need to contact the court to find out how far back case information is available on PACER in a particular jurisdiction.

## **Why aren't all courts' Internet sites listed on the Links page?**

Only courts that are running nationally supported PACER products are currently listed.

## **There is no login prompt at a PACER web site. Where do I login?**

If you do not see "Login to PACER," enable the Java script in your browser settings. If your browser does not support Java script, you will need to upgrade your browser.

## **Do you offer access to state/county courts?**

No, PACER does not offer information on state/county courts. PACER access is for federal courts only.

## Why am I timed out when I try to get an image?

There are several factors that can cause the system to time out - Internet traffic, type of PC, not having the most current version of your web browser loaded.

## How do I save a file from a PACER web site?

Select **Save As...** under the browser tool bar option, **File**. Then open the file in your software. If you save the formatted report, the file will be in HTML format; plain text, a

## Can I use a Macintosh computer to access PACER?

Yes.

## How do I log out from a PACER web site?

You are automatically logged out when you close your browser.

## Can I view a list of courts that provide PACER on the Internet?

For a complete list of the PACER web sites see the PACER Service Center at <http://pacer.psc.uscourts.gov/cgi-bin/links.pl>

### Case Related

## What information is available on PACER?

PACER provides access to federal case information nationwide. The PACER system of information about current federal cases. You can obtain:

- A listing of all parties and participants including judges, attorneys and trustees
- A compilation of case related information such as cause of action, nature of suit
- A chronology of dates of case events entered in the case record
- A claims registry
- A listing of new cases each day in the bankruptcy courts
- Appellate court opinions
- Judgments or case status

- Types of documents filed for certain districts for certain cases

## **How can I search a PACER database?**

You may search by case number, party name, social security number, or tax identification number in the U.S. Bankruptcy Courts. You may search by case number, party name or filing date in the U.S. District Courts. You may search by case number or party name in the U.S. Courts of Appeals.

## **What if I want more information about a case than is available through PACER?**

PACER provides access to the case summary, the docket entries, and in many jurisdictions, the full text of documents filed in federal cases. If more information is needed, the federal court should be able to provide instructions on obtaining more case information. [Click here for links to federal court help pages.](#)

## **What if I cannot find the case I'm looking for?**

If a case cannot be located when searching by case number or party name, the U.S. Court of Appeals (USCA) should be the next source for locating a case. The USCA serves as a locator for cases by party name. This program will search nationwide and generate a listing of court cases where a party is involved in federal litigation. However, if the party in question is not listed through the USCA, then contact the jurisdiction where you think the case was filed.

## **What if the information I retrieve on PACER is incorrect?**

If there is a discrepancy found with case information, notify the PACER Service Center. The court administrator so the problem can be pinpointed and corrected.

## **Can I get a copy of actual documents?**

Courts on the CM/ECF system (which most courts currently are) have copies of filed documents. For more information about CM/ECF [click here](#).

## **What do the codes COR, LD, and NTC stand for?**

- **COR** - Counsel of Record
- **LD** - Lead Counsel
- **NTC** - To receive notice

## **How soon after a document is filed will it be in PACER?**

Case information appears on the PACER system in real time. Once case information is entered into the CM/ECF, that information is available through PACER immediately.

## **Am I able to retrieve docket entries for a specified date range?**

It is possible to limit the number of pages displayed by entering a specific date range and a page number range for a case docket.

## **Can I search by attorney name in PACER?**

Yes. From the query screen, enter the attorney's name and select "Attorney" from the dropdown menu.

## **U.S. Party Case Index**

### **What is the U.S. Party/Case Index?**

The [U.S. Party/Case Index](#) is a national locator index for PACER systems in the United States district and bankruptcy courts. Subsets of data are collected from each court and transmitted to the PACER Service Center nightly. The [U.S. Party/Case Index](#) allows searches by party name or social security number in the bankruptcy index, party name or [nature of suit](#) in the civil index, defendant name in the criminal index, and party name in the appellate index. The information provided by the search will include the party name, the court where the case is filed, the case number and the filing date.

### **How do I access the U.S. Party/Case Index?**

The U.S. Party/Case Index is on the World Wide Web at <http://pacer.uspci.uscourts.gov>. If you are a PACER subscriber to PACER, you will automatically have access to the [U.S. Party/Case Index](#). You will need a login and password.



## **How far back does the information go on the U.S. Party/Case Index?**

There is an option on the [U.S. Party/Case Index](#) which provides the date ranges for the search. From the main menu of the [U.S. Party/Case Index](#), choose the option "Date Ranges." It will show how far back the search will go and the date the [U.S. Party/Case Index](#) was last updated.

## **How do I get more information from a case I find on the U.S. Party/Case Index?**

To retrieve more information on a particular case found while searching the [U.S. Party/Case Index](#), click on the case number. This will take you to the PACER system for the jurisdiction where the case resides. This is indicated by the "Jurisdiction" provided with each hit on the U.S. Party/Case Index. For most hits on U.S. Party/Case Index, the case number will be a link to the case summary information at that court's PACER site. A click on the case number will take you to the case summary information.

## **What is a nature of suit?**

A Nature of Suit code is a tool for categorizing the types of cases filed in the federal courts. [Suit codes](#) are the basis of all federal caseload statistics produced by the federal judiciary.

## **Are all courts available on the U.S. Party/Case Index?**

Not all federal courts participate in the [U.S. Party/Case Index](#). The [non-participating courts](#) are listed under the "Courts not on Index" option on the web main menu. Those courts do not have cases listed on the U.S. Party/Case Index. For a complete nationwide search, those courts need to be searched individually. The list of [non-participating courts](#) found on this site is updated nightly.

### **Technical**

## **What kind of software do I need to access PACER?**

You will need Internet access and a Javascript enabled web browser.

## **If I experience trouble accessing PACER, what should I do?**

If you experience problems or have questions regarding PACER access, contact the PA by phone at **(800) 676-6856** or email [pacer@psc.uscourts.gov](mailto:pacer@psc.uscourts.gov).

## How do I print?

To print the information retrieved from a PACER web site, click on the Print button there is a "frame," click on the "frame" you wish to print before clicking the print button, click in the body of the document before clicking the print button.

## What is RSS?

RSS (Really Simple Syndication) is a format for delivering regularly changing web document, also referred to as a "feed", typically includes summarized text with links to feeds allow users to stay informed about any changes on a web site. The PACER information such as upgrades to local courts CM/ECF software and PACER announcements.

To access the PACER RSS feed simply click on the "RSS Feed" icon on the PACER S page or enter <http://pacer.psc.uscourts.gov/pacerrss.xml> in your browser. You may also feed using the feed reader of your choice.

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*For information or comments, please contact:*

[The PACER Service Center](#)

